

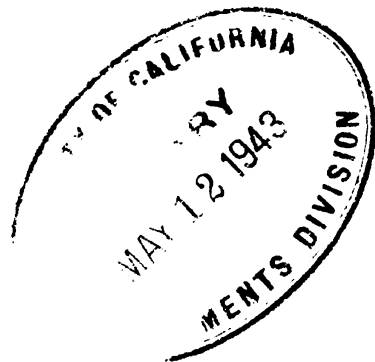
TM 14-260

WAR DEPARTMENT

TECHNICAL MANUAL

ENLISTED MEN'S PAY AND
ALLOWANCES

December 10, 1942



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FOREWORD

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Changes to this manual will be published currently as required by new laws, decisions of the Comptroller General of the United States, Army Regulations, and other fiscal directives. This manual should be regarded as a general guide only and should not be depended upon for accuracy in technical detail. The reader should consult current directives and regulations for the latest information and for technical accuracy.

The paragraphs in this manual are numbered according to chapters; that is, number 103 indicates paragraph 3 in chapter 1, number 209 indicates paragraph 9 in chapter 2. Paragraphs with decimal suffixes indicate subparagraphs; for example, number 102.1 indicates the first subparagraph under paragraph 2 of chapter 1.

Page numbers are consecutive for each chapter. The first page in chapter 1 is 101; the first page in chapter 2 is 201, and so on. If it becomes necessary to add a new page between pages 101 and 102, the new page will be numbered 101-A; however, if page 151 is the last page in chapter 1 and two new pages are added at the end of the chapter, they will be numbered 152 and 153.

It will be noted that each page bears a date in the upper left-hand corner which is the date of publication of the page. If a page is revised after the publication of the manual, it will contain a change number, as, for example, "C-1," which indicates that the original page is replaced by the page marked "C-1."

With the publication of each change to this Technical Manual, a memorandum will be attached which will explain the reasons for the change and will also contain specific instructions for filing the new pages. Each new page inclosed with the memorandum will bear the same date as the memorandum, and also the same change number.

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Replaced pages should be destroyed immediately.

TECHNICAL MANUAL
No. 14-260

WAR DEPARTMENT,
WASHINGTON, December 10, 1942.

ENLISTED MEN'S PAY AND ALLOWANCES

CHAPTER 1. Pay of enlisted men.	Paragraphs
SECTION I. General	101-104. 2
II. General provisions governing pay	105-119. 2
III. Additional items of pay	120-124
IV. Soldiers' deposits	125-127. 2
V. Accounts of Navy enlisted men	128-129. 5
CHAPTER 2. Aviation cadets and enrollees of Women's Army Auxiliary Corps.	
SECTION I. Aviation cadets	201-203
II. Enrollees of Women's Army Auxiliary Corps	204-209
CHAPTER 3. Flying pay.	
SECTION I. Definition of terms	301-302. 5
II. Qualifications and flight requirements	303-304. 9
III. Computation of flying pay	305-313
CHAPTER 4. Stoppages, allotments, and pay reservations.	
SECTION I. Stoppages	401-418. 3
II. Allotments	419-424
III. Pay reservations	425-426. 4
CHAPTER 5. Payments upon separation from service	501-513. 4
CHAPTER 6. Monetary allowances.	
SECTION I. Station allowances	601-613
II. Allowances while traveling	614-628. 7
III. Enlistment allowances	629-639. 2
CHAPTER 7. Pay rolls and vouchers	701-704
	Page
APPENDIX I. List of abbreviations	1001
II. Model remarks for pay rolls of enlisted men	1011
III. Pay roll—Army Air Forces	1021
IV. Pay roll—deserter, fraudulent enlistment, and dishonorable discharge	1031
V. Final statement—deceased enlisted man	1041
VI. Voucher—reimbursement for travel by privately owned conveyance	1051
VII. Voucher for commutation of rations, liquid coffee money and travel allowances	1061
INDEX	2001

CHAPTER 1

PAY OF ENLISTED MEN

SECTION I

GENERAL

101. Scope.—This manual deals mainly with the rules and regulations governing the pay and allowances of the enlisted personnel of the Army of the United States. This personnel includes those who enlisted directly in the Army of the United States, the Selective Service trainees, and the enlisted men of the following components of the Army of the United States: the Regular Army, the Regular Army Reserve, the Enlisted Reserve Corps, and the National Guard. In addition to the above, this manual also deals with the pay of enrollees of the Women's Army Auxiliary Corps and with payments to enlisted men of the Navy when attached to the Army for payment.

102. Army of the United States.—In peacetime the land forces of the United States consist of several separate military organizations. These organizations are the Regular Army, which is the permanent military establishment of the Federal Government, the National Guard of the United States, the National Guard of the several States, Territories, and the District of Columbia while in service of the United States, and the Organized Reserves including the Officers' Reserve Corps and the Enlisted Reserve Corps. For purpose of defense in time of national emergency, as for example, in time of war, these organizations act as a single unit. By statute this unit is designated the Army of the United States. In addition to these peacetime organizations, however, the Army of the United States also draws upon the unorganized militia (all able-bodied male citizens, and those who have declared their intention to become citizens, between the ages of 18 and 45), whose members in time of war join the Army whether voluntarily or through the Selective Service System. Furthermore, citizens of the United States between the ages of 45 and 55, who possess the required qualifications, may also enlist in the Army of the United States, but only voluntarily. (Secs. 1 and 57, NDA; AR 600-750.)

103. Authority for establishment.

(1) *General.*—Authority for the establishment and organization of the armed forces of the country is vested by the Constitution in the Congress of the United States. The establishment and organization of the Army of the United States thus rest upon Congressional legis-

lation, and as it is at present constituted, it is the result of a series of Congressional acts extending over a period of several decades. Most of these acts, however, have been amendments to the three basic acts which laid the foundation for the Army of the United States. These three acts are:

Act of June 3, 1916 (39 Stat. 166), sec. 1.

Act of June 4, 1920 (41 Stat. 759), sec. 1.

Act of June 15, 1933 (48 Stat. 153), sec. 1.

(2) *Organization.*—The Army of the United States is organized, at all times, into brigades, divisions, and corps, and at the discretion of the President may be divided into armies. Further, for purposes of administration, training, and tactical control, the continental area of the United States is divided into several service commands and one military district. Each of the service commands must contain at least one division of the National Guard or Organized Reserves, and such other troops as the President may direct. At present there are nine such service commands, each of which includes several States. The one military district embraces only the District of Columbia. The term "service command," as used in this manual, however, applies with equal force to this military district. In addition, the term also applies to the territorial departments of the United States and the United States Military Academy, unless specifically prescribed otherwise. (Sec. 3, NDA.)

104. Term of service.

104.1. *In time of war.*—All enlistments in force at the outbreak of war, or entered into during its continuation, whether in the Regular Army (including retired enlisted men on active duty), Army of the United States, or the Reserve components, will continue in force until 6 months after termination of the war unless sooner terminated by the President. (AR 130-10; Sec. 252, M. L., 1939; Act Dec. 13, 1941.) In time of war an enlistment in the Regular Army, other than an aviation cadet, is unauthorized. An enlistment validly contracted subsequent to the declaration of war is in the Army of the United States without designated component such as enumerated in paragraph 102. (Cir. No. 118, W. D., 1942.)

104.2. In time of peace.

(1) *Regular Army.*—See AR 600-750.

(2) *Regular Army Reserve.*

(3) *Enlisted Reserve Corps.*—See AR 150-5.

(4) *National Guard of the United States.*—See AR 130-15.

SECTION II

GENERAL PROVISIONS GOVERNING PAY

105. Authorization.—The present schedule of pay and allowances of enlisted men of the Army of the United States is governed by the Pay Readjustment Act of 1942. This act came into effect as of June 1, 1942, but it incorporates either directly or by reference several provisions of the Pay Readjustment Act of 1922, as well as those of subsequent amendments. (Bull. No. 28, W. D., 1942.)

106. Grades with relative rank and pay.

106.1. Distribution.—For the purpose of pay, enlisted men of the Army are distributed in seven pay grades as follows:

Grade	Rank	Pay
1st-----	{ (Master sergeant)----- (First sergeant)----- }	\$138. 00
2d-----	Technical sergeant-----	114. 00
3d—Technician 3d-----	Staff sergeant-----	96. 00
4th—Technician 4th-----	Sergeant-----	78. 00
5th—Technician 5th-----	Corporal-----	66. 00
6th-----	Private, first class-----	54. 00
7th-----	Private-----	50. 00

See pay table, figure 1 (AR 35-2340.)

106.2. Application of saving clause in pay act.—In computing the pay of a master sergeant (but not a first sergeant) having over 4 years but not over 6 years service on May 31, 1942, the pay table in figure 1 shows he is entitled to the monthly rate of pay in the sum of \$148.60 computed as follows:

Base pay under act of June 10, 1922-----	\$126. 00
10 percent increase for the first 4 years-----	12. 60
\$10.00 increase (after 1 year service) under act of August 18, 1941-----	10. 00
	148. 60

This computation is predicated on the "saving clause" in the present Pay Act of June 16, 1942, effective June 1, 1942, allowing an enlisted man's pay to remain unchanged after May 31, 1942, provided the computation under the combined acts of June 10, 1922 and August 18, 1941 is greater than under the present pay act. It will be noted that except for this saving clause the master sergeant with over 4 years would be entitled to only \$144.90 (pay for over 3 years). This rule is

also applicable in the case of a master sergeant with over 8 years and not over 9 years service; also of a corporal with over 4 years and not over 6 years service.

107. Date from which pay accrues.

107.1. Upon enlistment.—Pay and allowances will commence from and including the date of enlistment. (AR 35-1340.)

107.2. Regular Army Reserves called to active service.—Members of the Regular Army Reserve will receive pay and allowances from and including the date of acceptance into the active service. A Regular Army Reservist is entitled to pay for active duty only from the date on which he is accepted for active duty and may *not* be paid from the date of reporting even though his acceptance is delayed through no fault of his own. Likewise he is not entitled to pay for active duty for the time he loses from his civil occupation where he reports in good faith for active duty but is rejected by the medical board, (21 Comp. Gen. 262.)

107.3. Enlisted men of National Guard.—When members of the National Guard are inducted by Presidential order into the Federal service their pay and allowances commence from and including the date of such induction, provided the enlisted man concerned appears and reports to his unit rendezvous on that date. If he is absent from the vicinity of such rendezvous, his pay will begin, not earlier than effective date of the order, when he commences without delay the journey to such place or training center. (AR 130-10.)

107.4. Enlisted men of Enlisted Reserve Corps.—A member of the Enlisted Reserve Corps is entitled to pay and allowances from and including the date on which he officially and necessarily starts to comply with the order calling him to active duty. (AR 35-3420.)

107.5. Selective Service trainees.—Men inducted into the Army of the United States will receive pay and allowances from and including the date of their induction, unless immediately upon induction they are furloughed to the Enlisted Reserve Corps, in which case they will receive pay and allowances from the date upon which they officially and necessarily start to comply with the order calling them to active duty as enlisted Reservists. (F. B. 86, 1940; F. B. 109, 1942.)

107.6. Model remarks.—For model remarks upon entrance (or reen trance) into service see appendix II.

107.7. Female enrollees in Medical Department.—During the present war and for 6 months thereafter the President is authorized to provide for the enrollment of technical and professional female personnel in the Medical Department of the Army. Those so en-

PAY OF ENLISTED MEN

107.7

MONTHLY RATES OF PAY

(Enlisted men, Army of the United States, and enrollees, Women's Army Auxiliary Corps)

Rank	Grade	Base pay	Years of service									
			Over 3	Over 6	Over 8	Over 12	Over 15	Over 18	Over 21	Over 24	Over 27	Over 30
Master sergeant ¹ -----	1	\$138.00	144.90	151.80	158.70	165.60	172.50	179.40	186.30	193.20	200.10	207.00
First sergeant-----												
Chief leader-----												
First leader-----												
Technical sergeant-----	2	114.00	119.70	125.40	131.10	136.80	142.50	148.20	153.90	159.60	165.30	171.00
Technical leader-----												
Staff sergeant-----	3	96.00	100.80	105.60	110.40	115.20	120.00	124.80	129.60	134.40	139.20	144.00
Staff leader-----												
Technician, third grade-----												
Sergeant-----	4	78.00	81.90	85.80	89.70	93.60	97.50	101.40	105.30	109.20	113.10	117.00
Leader-----												
Technician, fourth grade-----												
Corporal ² -----	5	66.00	69.30	72.60	75.90	79.20	82.50	85.80	89.10	92.40	95.70	99.00
Junior leader-----												
Technician, fifth grade-----												
Private, first class-----	6	54.00	56.70	59.40	62.10	64.80	67.50	70.20	72.90	75.60	78.30	81.00
Auxiliary, first class-----												
Private-----	7	50.00	52.50	55.00	57.50	60.00	62.50	65.00	67.50	70.00	72.50	75.00
Auxiliary-----												

Saving clause: Nothing in this act will reduce the pay below that to which otherwise entitled on May 31, 1942.

¹ Master sergeant over 4 years, less than 6 years—\$148.60; over 8 years, less than 9 years—\$154.90.² Corporal over 4 years, less than 6 years—\$69.40.

FIGURE 1.

rolled are to be in categories required for duty outside the continental United States. Such personnel will have the relative ranks and grades corresponding to the enlisted grades of the Regular Army and will receive pay and money allowances for subsistence and rental of quarters and other travel allowances as provided for military personnel of comparable grade without dependents. Persons so enrolled and their dependents are entitled to the same allowances and the same rights, privileges, benefits, and gratuities as enlisted men of the Regular Army and their dependents. (F. B. No. 4, 1943.)

108. Effective date of promotion.—When an enlisted man is appointed or promoted to a higher grade, the increased rate of pay is effective from and including the date of the instrument of appointment or promotion. The antedating of an appointment is illegal. (AR 615-5.)

109. Effective date of reduction.

109.1. By sentence of court martial.—An enlisted man reduced by sentence of a court martial is reduced on the date of the court martial order approving the reduction. (AR 615-5.)

109.2. In case of desertion of private, first class.—A private, first class, who deserts will be reduced to the grade of private on the first day of the unauthorized absence. (AR 615-5.)

109.3. On transfer.—The date of reduction is the date the transfer becomes effective. The transfer is effective upon receipt of the order at the place where the enlisted man is serving unless the order of transfer specifies otherwise. (AR 615-200.)

109.4. In all other cases.—The effective date of reduction is the date upon which notice of reduction is received by the enlisted man, or if absent for his own convenience or through his own fault, upon the date the notice of reduction is received at his proper station. A War Department order which is special or individual in its operation becomes effective when it is delivered, actually or constructively, to the person concerned through the usual military channels. (AR 310-50; AR 615-5.)

110. Computation of time for pay.

110.1. Pay for full calendar month's service.—Pay is computed on a basis of 30 days per month without regard to the actual number of days in any 1 month.

110.2. Pay when service commences on intermediate date.—When the service commences on an intermediate day of the month, 30 days will be assumed as the length of the month whatever may be the number of days therein; for example, an individual enlisted on May 20

would be entitled, provided no time is lost, to 11 days' pay for the month of May.

110.3. Pay when service terminates on intermediate date.—When the service terminates on an intermediate day of the month, payment for the actual number of days during which service was rendered in that calendar month will be allowed. Thus, if an enlisted man is discharged on the 19th of the month he receives pay of 19 days.

110.4. Pay for February.—Service commencing in February will be calculated as though the month contained 30 days, thus: from February 21 to 28 (or 29), inclusive, 10 days. When the service commences on the 28th of February, 3 days' pay will be allowed; and if it commences on the 29th, 2 days' pay will be allowed. When the service commences on the 1st and terminates on the 27th of February, 27 days will be allowed; and if the service terminates on the last day (28th or 29th) of February, a full month's pay (30 days) will be allowed.

110.5. Service on 31st day of month.—No pay accrues for the day of enlistment if an enlistment was entered into on the 31st day of any month. (AR 35-1340.)

110.6. General rule governing absences.

(1) *Periods affecting pay.*—(a) *Less than 24 hours not to be considered.*—Unauthorized absences of less than 24 hours do not affect pay and should be omitted from pay rolls and vouchers regardless of whether such absences are in 1 day or cover parts of 2 days.

(b) *In excess of 24 hours.*—In an unauthorized absence in excess of 24 hours' duration, the day of departure is a day of absence and the day of return is a day of duty regardless of the hour for purpose of computing pay. (AR 35-1420.)

(2) *Rate of deduction.*—One-thirtieth of an enlisted man's monthly pay will be deducted for each day's absence in a month, except as provided in paragraph 110.7, where he is not in a pay status during such absence. For model remarks see appendix II. For method of deduction see paragraph 411.2. (AR 35-1340.)

110.7. Special rules on absences without pay.

(1) *On 30th of 31-day month.*—For absence on the 30th of a 31-day month, 1 day's pay is dropped or deducted.

(2) *On both 30th and 31st day of month.*—One day's pay only is dropped or deducted when absence occurs on both the 30th and 31st day of a month.

(3) *Absence on 31st day of month.*—Absence on the 31st day of a month results in the loss of 1 day's pay, only when such absence commences on the 31st day of the month.

(4) *Absences on 28th or 29th of February.*—For an absence commencing on the 28th or 29th of February there will be deducted or dropped 3 days' pay if the absence commences on the 28th, and 2 days' pay if the absence commences on the 29th. (AR 35-1340.)

111. Pay for longevity.

111.1. *Statutory provisions.*—Enlisted men of the Army receive as a permanent addition to their pay an increase of 5 percent of the base pay of their grade for each 3 years of service up to 30 years. (AR 35-2360.)

111.2. *Service which may be counted.*—All active service in the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, or Reserve components thereof may be counted toward longevity. Service as a cadet in the United States Military Academy and as a midshipman in the United States Naval Academy may also be included for increased pay for service. Service in the active National Guard of the several States, Territories, and the District of Columbia, and service in the Enlisted Reserve Corps of the Army, the Naval Reserve, the Marine Corps Reserve, and the Coast Guard Reserve will also be counted. Only active Federal service in the Organized Militia prior to July 1, 1916, will be counted. (F. B. 131, 1942; AR 35-2360.)

111.3. *Service which may not be counted.*—Enlisted service in the inactive Regular Army Reserve, inactive National Guard or National Guard Reserve, or service in the Public Health Service will not be counted for longevity. No State service, whether active or inactive, in the Organized Militia prior to July 1, 1916, will be counted for longevity. (AR 35-2360; F. B. 131, 1942.)

111.4. *Time lost not to be counted for longevity.*—While a soldier is in a nonpay status as indicated elsewhere in this manual or when he is not performing duty, he is not serving the Government within the meaning of the law, and time so spent is not "time served" which may be credited to him for increase in pay. Time lost under the following conditions may not be counted in the computation of length of service for purposes of longevity pay:

(1) Desertion or absence without leave for more than 1 day at any one time.

(2) Confinement for more than 1 day under sentence of a court-martial.

(3) Confinement for more than 1 day while awaiting trial or disposition of the case, provided trial results in conviction.

(4) Absence or hospitalization for more than 1 day through the intemperate use of drugs or alcoholic liquor.

(5) Absence or hospitalization for more than 1 day through disease or injury as a result of misconduct. (107th A. W.)

112. Retired enlisted men recalled to active duty.—Retired enlisted men when recalled to active duty will receive full pay and allowances of the grade or rank in which they serve on such active duty. They will have the same pay and allowance rights while on leave of absence or sick as other enlisted men on the active list. (AR 35-2640.) A retired enlisted man detailed to active duty and in receipt of active duty pay may not at the same time be paid from Federal funds the pay and allowances of any other military office. (5 Comp. Gen. 408.)

113. Payments.

113.1. When made.—Troops will be paid every month at the end thereof, or at such times as the commanding general of the service command or army commander may direct but not later than the 15th of the following month unless circumstances prevent, in which case the disbursing officer charged with the payment will promptly report the fact of nonpayment and the reason therefor to the Chief of Finance, through the commanding general of the service command.

113.2. When prohibited.—An enlisted man awaiting trial by court martial, or the result thereof, will not be paid until the result is known unless directed by the Secretary of War. This does not apply to the payment of authorized allowances.

113.3. Witnessing cash payments.—Cash payments will be witnessed by an officer who is qualified to identify the payee. In the case of payments made on War Department Form No. 366 (Public Voucher—Pay Roll of Enlisted Men), the organization commander (or other commissioned officer properly designated) will certify on the original copy that he has witnessed the payment. He will also certify on the duplicate copy that it is a true copy of the roll upon which payment was made, except as to the signatures in the receipt column and the certificate as to witnessing the payment thereof. No other cash payments made to military personnel on their individual pay and allowance accounts or travel accounts need be witnessed. Cash payments on such vouchers will be made by disbursing officers upon satisfying themselves as to the identity of the payees. (AR 35-120.)

113.4. Casual payments.—When the W. D., A. G. O. Form No. 28 (Soldier's Individual Pay Record) (fig. 2) which is issued to each enlisted man, is presented to any personnel officer by the detachment commander or an enlisted man who has been separated from his organization and service record, pay rolls will be prepared on War Depart-

ment Form No. 366 from the data shown in the individual pay record, for casual payment to the enlisted man. The casual payment will be stated in an amount not in excess of that due the enlisted man as shown by the data in the pay record. Deductions need not be made provided a sufficient balance will thereafter accrue up to and including the last day of the month to satisfy allotments, insurance, forfeitures, and other charges for the current month.

114. Absence from duty affecting pay.

114.1. General provisions.—Neither pay nor allowances accrue to any person in the military service during unauthorized absences in excess of 24 hours, unless excused as unavoidable. (AR 35-1420.)

114.2. Misconduct.—The act of May 17, 1926 provides that no person in the active military service who is absent from his regular duties for more than 1 day at any one time on account of the effects of a disease, as distinguished from injury, which is directly attributable to and immediately follows his own intemperate use of alcoholic liquor or habit-forming drugs or on account of the direct effects of a venereal disease due to his own misconduct, will, except as provided in paragraph 117, be entitled to any pay, as distinguished from allowances, for the period of such absence. For model remarks see appendix II.

114.3. Definition of word "pay."—The word "pay" as used in the act of May 17, 1926 (par. 114.2) applies to all forms of pay, such as base pay, pay for longevity, increased pay for foreign service, flight pay, parachute pay, and additional pay for awards or qualification in the use of arms, but does not include allowances. (AR 35-1480; AR 35-1490; AR 35-1495; F. B. 41, 1941; 6 Comp. Gen. 234.)

115. Absence due to injury, the result of misconduct.—Stoppage of pay for absence from duty is not authorized under the provisions of the act of May 17, 1926 (par. 114.2) unless the absence is on account of disease, as distinguished from injury resulting from causes stated in that act. Such absence due to injury the result of misconduct does, however, come under the provisions of the 107th Article of War as set forth in paragraph 111.4. (AR 345-415.)

WAR DEPARTMENT
OFFICIAL BUSINESS

SOLDIER'S INDIVIDUAL PAY RECORD

THE ADJUTANT GENERAL
UNITED STATES ARMY
WASHINGTON, D. C.
U. S. A.

PENALTY FOR PRIVATE USE TO AVOID
PAYMENT OF POSTAGE, \$200

W. D., A. G. O. Form No. 28
March 26, 1942

16-22144-1

① Cover.

SOLDIER'S INDIVIDUAL PAY RECORD

IMPORTANT

No payments to you will be made without this pay record if you are separated from your organization. Retain on your person at all times.

No changes or alterations will be made in this record other than as provided in instructions on page 8.

If this pay record is lost, report at once to your organization commander.

If this pay record is found and owner cannot be located, drop in U. S. mail—without postage.

W. D., A. G. O. Form No. 28
March 26, 1942

16-22144-1

② Page 1.

FIGURE 2.—Soldier's individual pay record.

CHANGES AFFECTING
PAY STATUS

Name John B. Doe (AUS)
 Army serial No. 13078744
 Grade Private
 Years of service None
 (On date of opening this book)
 Insurance, amount and class \$5,000 N
 Insurance premium, monthly \$3.45
 Allotments, amount and class \$8.00 F
 Compulsory allotments, amount and class \$22.00 F
 Pay reservation, class A \$1.25

CASUAL DATA

Date reported or picked up
(Do not enter organization)

11/22/42

Name, grade and arm or service
only of personnel officer or
commanding officer

T. M. Davis
1st Lt., QMC

Technician grade
 Additional pay for Nothing
 Person to be notified in case of emergency:

John C. Doe
 (Name)

Father
 (Relationship, if friend, so state)

1901 Oak Street
 (Number and street or rural route, if none, so state)

BROOKLYN
 (City, town, or post office)

Sept. 23, 1942
 (State or country)

Date of opening this book

John B. Doe Pvt., QM Corps
 (Signature of enlisted man Name, grade, and arm or service only. Do not enter organization)

W. H. Right
 (Signature—Name, grade, and arm or service only. Do not enter organization)

Capt., QMC
 (Signature—Name, grade, and arm or service only. Do not enter organization)

Witness to signature by officer preparing book:

W. H. Right
 (Signature—Name, grade, and arm or service only. Do not enter organization)

Capt., QMC
 (Signature—Name, grade, and arm or service only. Do not enter organization)

③ Page 3.

④ Page 2.

FIGURE 2.—Soldier's individual pay record—Continued.

INSTRUCTIONS GOVERNING THE ISSUANCE
AND USE OF SOLDIER'S INDIVIDUAL PAY RECORD

When issued.—Upon enlistment. Date of issue will be endorsed in soldier's service record on page 13.

Preparation.—Carefully complete all entries on page 2.

Purpose.—To identify and authorize payments to the soldier to whom issued and is to be kept by him in his personal possession at all times except when in the hands of personnel officers for preparation of pay rolls or vouchers, or verification with service record.

Payments.—Casual payments not in excess of amount due computed from the information contained in this book are authorized by AR 345-156, the provisions of which will be fully complied with. Entry of all amounts paid will be made on pages 4, 5, 6, or 7, together with complete information called for thereon. Amount due will be computed from and not in excess of amount earned since the first of the month prior to date shown in "Casual Data" on page 3; and collection will be made for all allotments, insurance premiums, and class A pay reservations. If again paid while absent from his organization, pay will be computed from date of last payment, in which event settlement should bring soldier's account to the end of the month, unless he is being returned to his organization, in which event he may be paid a partial payment, and entry made on pages 4, 5, 6, or 7. In exceptional cases where there is no Army Finance Officer available, this pay record may be presented to Navy, Marine, or State Department disbursing officers for pay.

Changes.—Any changes in status affecting the pay due will be entered on page 3.

Lost.—If this pay record becomes lost, duplicate may be issued only by the personnel officer having custody of soldier's service record.

All entries in this book will be authenticated by the signature name, grade, and arm or service only of a commanding officer.

U. S. GOVERNMENT PRINTING OFFICE 15-28144-1

③ Page 8.

PAY OF ENLISTED MEN

116

[illegible]

⑥ Pages 4, 5, 6, and 7.

FIGURE 2.—Soldier's individual pay record—Continued.

116. Absence while missing, missing in action, interned in neutral country, or captured by enemy.

116.1 Pay and allowances to continue.—Any enlisted man in active service who is officially reported as missing, missing in action, interned in a neutral country, or captured by an enemy will be entitled to receive or have credited to his account the same pay (including flying pay) and allowances to which such person was entitled at the time of the beginning of the absence (except as provided in par. 116.2) or may become entitled to thereafter. This provision does not apply to an enlisted man who has been officially reported as having been absent from his post of duty without authority. Allotments of enlisted men reported as missing in action may not continue beyond a 12-month period following the officially reported date of commencement of absence. (AR 35-1320; Cir. No. 372, W. D., 1942.)

116.2. When authorized by head of department concerned.—Except when the 12-month period from date of commencement of absence is about to expire in the case of a person missing or missing in action, and no official report of death or of being a prisoner or of being interned has been received, the head of the department concerned will cause a full review of the case to be made. Following such review and when the 12-months' absence will have expired, or following any subsequent review of the case, the head of the department concerned is authorized to direct the continuance of the person's missing status if the person may reasonably be presumed to be living. Such missing person will continue to be entitled to have pay and allowances credited and payments of allotments are authorized to be

continued, increased, or initiated. (AR 35-1320; Public Law 848, 77th Congress.)

117. Personal expense money in lieu of pay forfeited.

117.1. Statutory provisions.—The law provides that each person whose pay, as distinguished from allowances, is forfeited for a period *in excess* of 1 month at any one time pursuant to the provisions of the Act of May 17, 1926 (par. 114.2) will be paid for necessary personal expenses the sum of \$5.00 for each full month during which his pay is so forfeited. (AR 35-1440.)

117.2. Definition of term "1 month."—Generally, "1 month" within the meaning of the law (par. 117.1), is the period from a date in one month to the next preceding date in the following month, both dates inclusive. For example, December 3, 1942 to January 2, 1943, inclusive, is reckoned as 1 month.

117.3. When period of 1 month requires forfeiture in excess thereof.—Where the period measured in accordance with paragraph 117.2 comprises 1 month but the forfeiture of pay covers a period *in excess* of 1 month, the payment of \$5.00 is authorized. This situation arises in a period commencing with the 31st day of the month and ending with the 30th of the following month (see par. 110.7); or where the period commences with January 29 (30) and ends with February 28 (29). (14 Comp. Gen. 710.)

117.4. Data to be shown on voucher.—In order to meet the requirement of the law there must be a definite showing on the voucher of a continuous absence in excess of 1 month and/or forfeiture of pay in excess of 1 month for the first payment. If absence of 1 month only is shown in the case of payments other than the first, reference should be made to the voucher on which the first payment was accomplished. Each voucher should either contain complete information in itself or citation to a prior voucher where such information is on record. For model remarks see appendix II.

118. Right to pay upon return to military control.—An enlisted man in desertion or absent without leave, who surrenders or is apprehended, is entitled to pay and allowances from the date of his return to military control. (F. B. 38, 1942; AR 35-1420.)

119. Partial payments.

119.1. Conditional partial payments.

(1) *When payable.*—Advance or partial payments may be made to enlisted men when authorized by the organization commander.

(2) *Computation of amounts payable.*—Partial payments made under (1) above will be made without deductions in even dollars in amounts not exceeding the amounts of accrued pay and allowances

at date of payment, provided that sufficient balance will thereafter accrue up to and including the last of the month to satisfy deductions for allotments, insurance, forfeitures, and other charges for the current month. (AR 345-155.) For example, if the accrued pay amounted to \$17.90 at date of payment, a partial payment of \$17.00 could be made.

(3) *Preparation of pay rolls.*—In stating accounts for partial payments on pay rolls, no remarks or charges of any kind will be entered thereon. Partial payment rolls will show merely the names, grades, Army serial numbers, dates of enlistment, signatures of the enlisted men, and the amounts to be paid (which will be determined by the personnel officer and entered by him in the "Balance paid" column). The following will be added to the certificate of the personnel officer as to the correctness of the entries on all partial payment rolls:

"The amount set opposite the name of each enlisted man on this pay roll has been determined in accordance with the provisions of AR 345-155, and has been charged against him on his service record."

119.2. Statutory partial payments.

(1) *When required.*—When the indebtedness exceeds two-thirds of an enlisted man's earned pay, the law states in part "* * * no deduction under this act shall be so applied to reduce the actual pay received by the soldier for that month below one-third of his authorized rate of pay therefor."

(2) *Computation of amount payable.*—(a) *When indebtedness consists of court martial forfeitures only, or other indebtedness only.*—If the indebtedness consists of court martial forfeitures only, or of other indebtedness only, the enlisted man's account will be stated in full on the regular organization pay roll, and will be settled in the usual manner. A payment of one-third of the accrued pay will be made to the enlisted man, and the balance will be applied as an installment collection of his indebtedness according to the priority of stoppages (par. 418).

Example:

Accrued pay	-----	\$52. 50
Indebtedness:		
Soldiers' Home deduction	-----	\$. 10
Overpayment, prior month	-----	15. 00
Government property lost or damaged	-----	26. 65
		<u>41. 75</u>

Settlement

Total amount due soldier-----	\$52.50
-------------------------------	---------

Amount of stoppages:	
----------------------	--

Soldiers' Home deduction-----	\$.10
-------------------------------	--------

Overpayment-----	15.00
------------------	-------

Government property lost or damaged---	19.90	35.00
--	-------	-------

Balance paid ($\frac{1}{3}$ of \$52.50)-----	17.50
---	-------

Unsatisfied indebtedness to be carried to subsequent account:	
--	--

Government property lost or damaged-----	6.75
--	------

(b) *When indebtedness consists of both court martial forfeitures and other indebtedness.*—If the enlisted man's indebtedness consists of both court martial forfeitures and other indebtedness, the remark "For partial payment only" will be added at the end of his account until such time as his credits (applicable for stoppages) equal or exceed the total of his indebtedness or he is discharged, or is otherwise separated from the service. Prior to such balancing of his account, the enlisted man will be paid one-third of his accrued pay, but no attempt will be made to satisfy his indebtedness.

Example:

Accrued pay-----	\$52.50
------------------	---------

Indebtedness:	
---------------	--

Soldiers' Home deduction-----	\$.10
-------------------------------	--------

Overpayment, prior month-----	15.00
-------------------------------	-------

Government property lost or damaged---	26.65
--	-------

Court martial fine-----	10.00	51.75
-------------------------	-------	-------

Settlement

Partial payment ($\frac{1}{3}$ of \$52.50)-----	17.50
--	-------

Amount of stoppages-----	
--------------------------	--

Balance paid-----	17.50
-------------------	-------

(3) *Prior partial payments.*—(a) *Entry on pay rolls until final settlement.*—In stating the enlisted man's accounts on the subsequent regular pay roll, the amounts of all partial payments and the months to which they pertain will be shown as follows:

"Due U. S. part pmt \$14.58, Jan., 1943; \$17.50, Feb., 1943," etc.

PAY OF ENLISTED MEN

119.2

(b) *Deduction.*—The amount otherwise payable (total amount due) to an enlisted man on the regular payroll for any month or other period must be diminished by the amount of any partial payments previously made to him during the period covered by the payroll. This has equal application to any account stated in full. (AR 35-2440; AR 345-155.)

Example A:

Monthly pay-----	\$52. 50
Indebtedness:	
Soldiers' Home deduction-----	\$ 10
Overpayment, prior month-----	15. 00
Government property lost or damaged-----	26. 65
Partial payment-----	10. 00
	51. 75

Settlement

Accrued credits-----	\$52. 50
Amount of stoppages:	
Soldiers' Home deduction-----	\$ 10
Overpayment-----	15. 00
Government property lost or damaged-----	19. 90
	35. 00
	17. 50
Less prior partial payment-----	10. 00
Balance paid ($\frac{1}{3}$ of \$52.50 or \$17.50 diminished by prior partial payment of \$10.00)-----	7. 50

Entry on pay roll

Total amount due (\$52.50 less \$10.00 partial payment) ..	\$42. 50
Amount of stoppages-----	35. 00
Balance paid -----	\$7. 50
Unsatisfied indebtedness to be carried to subsequent account:	
Government property lost or damaged---	26. 65
	41. 75

Example B:

Monthly pay-----	\$52. 50
Indebtedness:	
Soldiers' Home deduction-----	\$ 10
Overpayment-----	15. 00
Lost or damaged property-----	26. 65
Court martial fine-----	10. 00
	51. 75

Settlement

Partial payment ($\frac{1}{3}$ of \$52.50 or \$17.50, diminished by prior partial payment of \$10.00)-----	\$7. 50

Entry on pay roll

Total amount due-----	\$7. 50
Amount of stoppages-----	
Balance paid-----	\$7. 50

SECTION III

ADDITIONAL ITEMS OF PAY

120. Flying pay.—Enlisted men of the Army receive an increase of 50 percent of their pay when by orders of competent authority they are required to participate and do participate regularly and frequently in aerial flights as defined by Executive orders promulgated by the President. When participating regularly and frequently in aerial flights under competent authority, this increase is applicable to enlisted men of all arms and services. Further instructions on flying pay are covered in chapter 3. (AR 35-1480.)

121. Parachutists.

121.1. Statutory provisions.—Any enlisted man not in a flying-pay status who is assigned or attached as a member of a parachute unit, including parachute jumping schools, and for whom parachute jumping is an essential part of his military duty and who has received a rating as a parachutist or is undergoing training for such a rating will receive, while engaged upon parachute duty, additional pay at the rate of \$50.00 per month. (AR 35-1495.)

121.2. While separated from his organization.—This additional pay will be granted to parachutists who are absent on furlough or temporary duty status for not to exceed 3 months. It is also granted

to those absent sick in line of duty due to injuries sustained in a parachute jump or training accident; and to those absent sick in line of duty for other causes, for a period not to exceed 3 months. (AR 35-1495.)

121.3. Certificate on parachutists.—Payments of additional pay provided for in paragraph 121.1 will be supported by a certificate or certificates executed by commanding officers of parachute battalions or higher parachute units, parachute jumping schools, or separate parachute companies, as follows:

“I certify that, during the respective periods during which enlisted men carried on this pay roll are credited with parachutist pay, they have not been in a flying-pay status, that they have been assigned or attached as members of a parachute unit, or parachute jumping schools, for whom parachute jumping is an essential part of their military duty, and have received ratings as parachutists or have undergone training for such a rating and have been engaged upon duty designated by the Secretary of War as parachute duty.” (AR 35-1495.)

122. Additional pay while on foreign service or on sea duty.

122.1. General.—Any enlisted man on sea duty or on duty, permanent or temporary, in any place beyond the continental limits of the United States or in Alaska, receives as an additional item of pay, 20 percent of his *base* pay for such duty. For example, a private with over 3 years service, serving in Alaska, who is receiving \$52.50 per month for base and longevity pay receives the 20 percent additional pay *not* on the \$52.50, but on \$50.00 which is his base pay. When applying the saving clause for a master sergeant illustrated in paragraph 106.2, the 20 percent increase will be computed on the base pay of \$126.00 under the Act of June 10, 1922. Thus a master sergeant within the scope of this saving clause is entitled to only \$25.20 increase and *not* 20 percent of \$138.00 or \$27.60. This increase in pay will continue to be in effect until 12 months following the termination of the present war. (AR 35-1490.)

122.2. Pay for foreign service.

(1) *Period for which payable.*—Increased pay for foreign service is payable from date of departure from the United States to date of return to the United States, both dates inclusive. (AR 35-1490.)

(2) *During furlough or in hospital.*—Enlisted men on foreign duty are entitled to pay for foreign service while on authorized furlough. They are also entitled to the pay for foreign service while sick in hospital in line of duty. In both these cases, however, they are entitled

122.3 ENLISTED MEN'S PAY AND ALLOWANCES

to the foreign service pay only when they are outside the continental limits of the United States, or in Alaska. (AR 35-1490.)

(3) *On temporary duty in the United States.*—When an enlisted man on foreign service is ordered to the United States for temporary duty, he is not entitled to foreign service pay while on such temporary duty. He is paid foreign service pay only to and including the date of arrival in, and from and including the date of departure from the United States. (21 Comp. Gen. 932.)

(4) *Duty in Canada.*—An enlisted man on temporary duty in Canada, which duty is not merely incidental to or in connection with a paramount or primary duty in the United States, is entitled to foreign service pay. (F. B. 137, 1942.)

(5) *Casual reconnaissance or patrol flights.*—An enlisted man making reconnaissance or patrol flights beyond the continental limits of the United States from his base in the United States is not considered as being on foreign service. He is, therefore, not entitled to pay for foreign service regardless of the duration of such flight.

(6) *Certificate for additional pay.*—Personnel officers will indicate by appropriate remarks on the pay roll that the enlisted men concerned were on foreign service and the periods involved. Any arrears of foreign-service increase may also be certified to from verification of the service records of the enlisted men, or in the absence of such evidence, upon the affidavit of the individual. (AR 35-1490.)

122.3. Pay for sea duty.

(1) *Period for which payable.*—Pay for sea duty is payable from date of reporting on ship to date of relief from such assignment, both dates inclusive.

(2) *Service defined as sea duty.*—The following service is defined as sea duty:

(a) *Vessels of Army Transport Service.*—All such service performed while permanently assigned to duty on a vessel owned, leased, chartered, or operated by the United States Army Transport Service which regularly proceeds to points requiring transit of the seas as distinguished from service in harbors in the United States, including periods of temporary additional duty aboard such vessel while at sea even though primary duty is shore duty, and service as regular or relief members of the personnel of such vessel, and while still attached or assigned to such vessel for not exceeding 30 consecutive days while on temporary additional duty ashore.

(b) *Armed guard detail or gun crew.*—Service performed while assigned to duty as an armed guard, or member of armed guard de-

tail or gun crew on any vessel, military, naval, or civilian, which normally proceeds to sea as indicated in (a) above.

(c) *Duration of service.*—For all service while actually serving, as outlined in (a) and (b) above, on vessels and while still assigned to such duty for not exceeding 30 consecutive days while in port in the United States immediately following such service on board vessels, provided that such personnel still receive rations and quarters in kind aboard such vessels.

(d) *Army mine planters and other vessels.*—Personnel assigned to duty on board Army mine planters, mine sweepers, harbor boats, cable ships, supply ships, or other vessels on a voyage from one port in the United States to another port in the United States; from one port in the United States to a port outside continental limits of the United States; and while operating in a harbor within the United States for such period of time as they are assigned to duty with and receive rations and quarters in kind aboard such vessels.

(e) *On furlough or leave or sick in hospital.*—For any period of time while on furlough or leave or while sick in hospital in line of duty on shore in the United States so long as permanent assignment on board a vessel operating as outlined in (a), (b), (c), and (d) above remains unchanged.

(f) *Vessels undergoing repairs.*—No payment of increased pay for sea duty will be made to any personnel for any period of time in excess of 30 days while a vessel to which they are assigned for duty is undergoing repairs in the United States unless such personnel so attached live aboard and receive rations and quarters in kind.

(g) *Vessels operating in inland waterways not included.*—Service aboard vessels, including ferries, operating exclusively in the rivers, harbors, and inland waterways of the United States will not be considered sea duty within the purview of section 2 of the Act of June 16, 1942. (Bull. No. 28, W. D., 1942.)

123. Pay for Distinguished-Service awards.

123.1. **Medal of Honor, Distinguished-Service Cross, or Distinguished-Service Medal.**—Each enlisted man of the Army to whom there has been awarded a Medal of Honor, a Distinguished-Service Cross, or a Distinguished-Service Medal is entitled to additional pay at the rate of \$2.00 per month for each such award from the date of the distinguished act or service on which the award is based. When the award is in lieu of a certificate of merit, the additional pay begins with the date of the award. Each bar, or other suitable device in lieu of a Medal of Honor, a Distinguished-Service Cross, or a Distinguished-Service Medal also entitles him to further additional pay at

the rate of \$2.00 per month from the date of the distinguished act or service for which the bar is awarded. This additional pay continues throughout his active service, whether such service be continuous or not. (AR 35-1500.)

123.2. Distinguished-Flying Cross or Soldier's Medal.—Each enlisted man to whom either the Distinguished-Flying Cross or the Soldier's Medal is awarded is entitled to additional pay at the rate of \$2.00 per month from the date of the act of heroism or extraordinary achievement for which the bar or other device is awarded. Such additional pay continues throughout his active service whether it be continuous or not. (AR 35-1500.)

123.3. Payment to retired enlisted men on active duty.—Payment for distinguished service award may be made to retired enlisted men when on active duty only. (AR 35-1500.)

124. Extra pay to enlisted men detailed as stenographic reporters.—Enlisted men of the Army detailed to serve as stenographic reporters for general courts martial, courts of inquiry, military commissions, and retiring boards receive extra pay at the rate of not exceeding 10 cents for each 100 words taken in shorthand and transcribed. (AR 35-4120.)

SECTION IV

SOLDIERS' DEPOSITS

125. Statutory provisions.—Any enlisted man of the Army not on the retired list may deposit his savings, in sums of not less than \$5.00, with any Army disbursing officer, who will furnish him a deposit book. The Government is liable for the amount deposited to the person so depositing the same. No law will be so construed as to authorize the recovery in any manner of indebtedness to the United States or to any of its instrumentalities from either the amounts deposited with the Government pursuant to law by any depositor in the military service, or from the interest thereon. For repayment of soldiers' deposits see paragraph 503.6. (AR 35-2600.)

126. Loss of deposit book.—When an enlisted man loses his deposit book, he may make application to the Chief of Finance, through his company or detachment commander, for a deposit book to replace the one lost. The application must be accompanied by an affidavit which must state the fact of, and the circumstances attending, the loss of the deposit book and also state that the enlisted man has not sold or assigned it. The personnel officer when forwarding the application will state the name, grade, organization, and Army serial number of

the depositor, together with date, place, amount, and names of disbursing officers who received the deposits, as shown by entries in the service record. (AR 345-75.)

127. Interest.

127.1. General.—For any sum of not less than \$5.00 on deposit for a period of 6 months or longer, the enlisted man will be paid interest at the rate of 4 percent per annum from the date of deposit to the date of his separation from the service or to the date on which the deposits may otherwise become payable. (AR 35-2600.)

127.2. Computation.

(1) In computing interest, the day of deposit should be excluded and the day of separation from the service should be included in the computation; for example: A soldier deposited \$10.00 on June 25, 1941, and was honorably discharged from the service November 8, 1942. By subtracting the date of deposit from the date of discharge, it is determined that interest accrued for 1 year, 4 months, and 13 days.

Years:	Mos.	Days
1942-----	11	8
1941-----	6	25
1	4	13

The amount of interest is computed from data shown in W. D., F. D. Form 37 (Army Pay Tables) as follows:

Interest on \$10.00 for 1 year at 4 percent-----	\$0. 40
Interest on \$10.00 for 4 months at 4 percent---	. 133
Interest on \$10.00 for 13 days at 4 percent-----	. 014

\$0. 547 or \$0. 55

The amount of interest payable is \$0.55.

(2) An enlisted man is entitled to interest on deposits to include date of his separation from the service, but interest does not accrue on amounts which have been on deposit less than 6 months at date of separation. (AR 35-2600.)

(3) Interest will be computed on the deposits of a deserter to *exclude* the date of desertion. (AR 35-2480.)

(4) An enlisted man is not entitled to interest after date of dishonorable discharge, although the discharge certificate, by reason of his confinement, is not delivered to him personally, but to the prison officer to be held pending his release from confinement. (AR 35-2600.)

SECTION V

ACCOUNTS OF NAVY ENLISTED MEN

128. Payments of accounts.

128.1. Grades corresponding with Army.—Figure 3 shows the pay grades with relative classification of enlisted men of the Navy corresponding with the grades and monthly pay of enlisted men of the Army.

128.2. Supporting evidence.—Upon presentation of appropriate orders supported by statement of account, Navy enlisted men will be paid upon War Department pay rolls the amounts that may be due them, and when such Navy personnel are detached, they will be furnished appropriate transcripts of accounts covering last payment in order that they can continue to be paid elsewhere in accordance with Army or Navy procedure. (F. B. 128, 1942.)

128.3. Appropriation chargeable.—All payments to Navy enlisted men will be charged against the appropriation "Finance Service, Army," allotment FD 99 P-414-01 A 0425-... (F. B. 128, 1942.)

128.4. Copies of vouchers and disposition.—The vouchers on which payments to Navy personnel are made will be prepared in four copies (original and 3 carbons) all such vouchers to be annotated "Subject to reimbursement by the Navy Department, reimbursement to be secured by the Chief of Finance, U. S. Army, Washington, D. C." Immediately upon completion of such payment and inclusion in the accounts of the disbursing officer, one carbon copy of the voucher will be mailed to the Master Accounts Division, Bureau of Supplies and Accounts, Navy Department, Washington, D. C., and another carbon copy will be forwarded to the Chief of Finance, U. S. Army, Washington, D. C., with letter of transmittal citing Finance Bulletin 128, 1942. No receipt for copies of vouchers covering payments to Navy personnel will be required by the disbursing officer from the Master Accounts Section, Bureau of Supplies and Accounts, Navy Department. (F. B. 128, 1942.)

PAY OF ENLISTED MEN

128.5

Pay grade	Classification	Base pay
1st	Mates and chief petty officers with permanent appointments	\$138. 00
	Chief petty officers with acting appointments	126. 00
2d	Petty officers, first class	114. 00
	Officers' stewards, first class	
	Officers' cooks, first class	
3d	Petty officers, second class	96. 00
	Officers' stewards, second class	
	Officers' cooks, second class	
	Musicians, first class	
4th	Petty officers, third class	78. 00
	Firemen, first class	
	Officers' stewards, third class	
	Officers' cooks, third class	
5th	Nonrated men, first class (except firemen, first class, and musicians, first class)	66. 00
	Firemen, second class	
	Musicians, second class	
6th	Nonrated men, second class (except firemen, second class, and musicians, second class)	54. 00
	Firemen, third class	
7th	Nonrated men, third class (except firemen, third class)	50. 00

FIGURE 3.—Pay grades of Navy enlisted men.

128.5. Voucher to indicate location of prior payments.—The place or station where the Navy account covering prior payments has been carried should be indicated on all copies of vouchers.

129. Deposits by naval enlisted men.—The procedure of making deposits, in order to permit enlisted personnel of the Navy who are paid by Army disbursing officers, is prescribed below.

129.1. Minimum amount acceptable.—Disbursing officers may accept deposits in sums of not less than \$5.00 from Navy enlisted personnel. (F. B. 128, 1942.)

129.2. Check drawn by disbursing officer.—The disbursing officer will draw a check for the amount deposited to the order of the enlisted man and have him indorse it "pay to the order of the Treasurer of the United States." The check will show the service number of the enlisted man. (F. B. 128, 1942.)

129.3. Report made each month by disbursing officer.—At the close of each month in which deposits are accepted, the disbursing officer will make a report thereof to the Master Accounts Division, Bureau of Supplies and Accounts, Navy Department, Washington, D. C., attaching thereto checks covering the amounts reported, and

129.4 ENLISTED MEN'S PAY AND ALLOWANCES

the deposit books of enlisted men making deposits, unless for new deposits or where book has previously been forwarded. If the deposit is the first one made by the enlisted man, and the deposit book has not been issued by the Navy, or where the deposit book was not with the service record, appropriate notation to that effect will be made on the monthly report. The checks thus received in the Master Accounts Division will be taken up in a deposit book as of the first day of the month following receipt and deposited in the Treasury as a credit to "Pay of the Navy, Deposit Fund." (F. B. 128, 1942.)

129.4. Notation to be made in service record.—Proper notation will be made in the enlisted man's service record of the fact that the deposit book has been forwarded to Washington, D. C., and of the date it was forwarded. Subsequent reports of deposits will make reference to the fact that the deposit book has been forwarded to Washington, D. C., showing the date it was forwarded. (F. B. 128, 1942.)

129.5. Repayment of deposits prohibited.—No repayment of deposits will be made by Army disbursing officers. (F. B. 128, 1942.)

CHAPTER 2

AVIATION CADETS AND ENROLLEES OF WOMEN'S
ARMY AUXILIARY CORPS

SECTION I

AVIATION CADETS

201. General provisions.

201.1. Statutory authority.—Under the Act of June 3, 1941, the grade of aviation cadet was created as a special and separate enlisted grade in the Air Corps in substitution for the grade of flying cadet. (AR 35-2580.)

201.2. Who eligible.—Under such regulations as the Secretary of War may prescribe, male citizens of the United States may enlist as aviation cadets, and enlisted men in the Army of the United States may be appointed to that grade by the Secretary of War. (AR 35-2580.)

201.3. Upon completion of training.—Upon the successful completion of the prescribed course of training and instruction, each aviation cadet will be commissioned as a second lieutenant or appointed as a flight officer in the Army of the United States. (AR 35-2580.)

202. Pay.

202.1. Base pay.—The base pay of an aviation cadet is \$75.00 per month, which pay includes extra pay for flying risk. Aviation cadets are not entitled to receive longevity pay. (AR 35-2580.)

202.2. Computation.—Computation of pay for aviation cadets is made in the same manner as provided in section II, chapter 1, for enlisted men.

203. Cross-references.

(1) *Ration allowance.*—See paragraph 610.

(2) *Travel allowances.*—See paragraph 624.

SECTION II

ENROLLEES OF WOMEN'S ARMY AUXILIARY CORPS

204. Grades with relative rank and pay.—The Secretary of War is authorized to have enrolled in the Women's Army Auxiliary Corps, by voluntary enrollment, women of excellent character in

good physical health, between the ages of 21 and 45 years who are citizens of the United States. The personnel so enrolled is distributed among the seven grades corresponding to the seven enlisted grades in the Regular Army. The corresponding rank and pay rates are as follows:

Grade	Rank	Monthly pay
First.....	{ Chief leader..... First leader.....	\$138
Second.....	Technical leader.....	
Third.....	{ Staff leader..... Technician, third grade.....	114
Fourth.....	Leader.....	
	Technician, fourth grade.....	96
Fifth.....	Junior leader.....	
	Technician, fifth grade.....	78
Sixth.....	Auxiliary, first class.....	
Seventh.....	Auxiliary.....	66
		54
		50

See pay table, figure 1. (WAAC Cir. No. 16, W. D., 1942.)

205. Computation of pay.—The pay of enrolled members of the Women's Army Auxiliary Corps is computed in the same manner as set forth for enlisted men of the Army in section II, chapter 1. The various elements of computation embrace the following:

- (1) Date from which pay accrues;
- (2) Effective date of promotion or reduction;
- (3) Computation of time for pay;
- (4) Payments;
- (5) Unauthorized absences; and
- (6) Partial payments.

206. Pay while undergoing medical and hospital treatment.—Enrollees of the Women's Army Auxiliary Corps who suffer injury or contract disease in line of duty are entitled to hospitalization, rehospitization, and medical and/or surgical care in hospital or at their homes at Government expense. Further, they are entitled to pay and allowances, whether in kind or money, during such hospitalization or care in their homes, but not for more than a total period of 6 months after the termination of their active service. (Bull. No. 25, W. D., 1942.)

207. Dual compensation.—Except as otherwise provided below, no member is entitled to receive more than one salary payable from public funds. These exceptions are as follows:

(1) Payment for accumulated and current accrued leave to which entitled upon separation as a civilian employee of the Federal Government prior to enrollment.

(2) Payment of dependency allowances under the Service Men's Dependents Allowance Act of 1942.

(3) Payment received by reason of pension from Veterans' Administration. (21 Comp. Gen. 1116; Ltrs. C. of Fin. 9/18/42 and 9/23/42.)

208. Upon separation from service.

208.1. Discharge.—The Secretary of War may discharge any officer or enrollee of the Women's Army Auxiliary Corps for cause, disability, or for the convenience of the Government. Pay and allowances of an enrolled member of the Women's Army Auxiliary Corps will accrue to and including the date of actual discharge from the Corps.

208.2. Relieved and placed in inactive status.—Enrolled members of the Women's Army Auxiliary Corps may be relieved from active duty and subsequently recalled to active duty at any time during their period of service. While on an inactive duty status they are not entitled to pay. (Bull. No. 25, W. D., 1942.)

209. Cross-references.

(1) *Quarters allowance.*—See section I, chapter 6.

(2) *Ration allowance.*—See section I, chapter 6.

(3) *Travel allowance.*—See paragraph 614.

(4) *Travel pay upon separation from service.*—See paragraph 504.

CHAPTER 3

FLYING PAY

SECTION I

DEFINITION OF TERMS

301. General provisions.—Enlisted men of the Army receive an increase of 50 percent of their pay when by orders of competent authority they are required to participate and do participate regularly and frequently in aerial flights, as defined by Executive orders promulgated by the President. This chapter is applicable to enlisted men of all arms and services when participating regularly and frequently in aerial flights under competent authority. (AR 35-1480.)

302. Definitions.—In the laws and regulations dealing with flying pay there are several technical terms which for the sake of clarity are defined in the following paragraphs.

302.1. Qualified aircraft pilot.—The term “qualified aircraft pilot” includes any enlisted man of any arm or service who holds an aeronautical rating as pilot in the Army Air Forces, or who has been given by competent authority an aeronautical designation or rating as an aviator or pilot of service types of aircraft in the Army, Navy, Marine Corps, Coast Guard, or National Guard. (AR 35-1480.)

302.2. Qualified aircraft observer.—The term “qualified aircraft observer” includes any enlisted man who has been given by competent authority an aeronautical designation or rating as an observer in the Army, Navy, Marine Corps, Coast Guard, or National Guard. (AR 35-1480.)

302.3. Aerial flight.—The term “aerial flight” is defined as a journey in an aircraft. It begins when the aircraft takes off from rest at any point of support and terminates when it next comes to a complete stop at a point of support. (AR 35-1480.)

302.4. Aviation accident.—The term “aviation accident” means an accident in which an enlisted man, who is required to participate regularly and frequently in aerial flights, is injured while an occupant of an aircraft or as the result of jumping from, being thrown from, or being struck by, an aircraft or any part or auxiliary thereof, or in which appropriate medical authority of the services attests that injury resulted from participation in duly authorized aerial flights. (AR 35-1480.)

302.5. Army air forces.—The term "Army Air Forces" includes air forces, units and individuals assigned to duty with defense commands, task forces, base commands, and theaters of operations. (AR 35-1480.)

SECTION II

QUALIFICATIONS AND FLIGHT REQUIREMENTS

303. Qualifications for flying duty.

303.1. Participation in aerial flights.—Each enlisted man on duty with the Army Air Forces *may be required* to participate regularly and frequently in aerial flights by his commanding officer. But if he is a qualified aircraft pilot or observer he *will be required* so to participate. Orders for such requirement will remain in force for the entire period of his assignment, except when suspended for unfitness not by reason of an aviation accident. Orders so issued as well as those revoking them will be reported to the Commanding General of the Army Air Forces or to such other officer or officers as he may designate. (AR 35-1480.)

303.2. When assigned to course of instruction.—Each enlisted man of the Army who is duly assigned to pursue a course of instruction for qualification as aircraft pilot or aircraft observer will be required to participate regularly and frequently in aerial flights. Orders for such requirement will be issued by the Commanding General of the Army Air Forces or by such officer or officers as he may designate, and will remain in force for the entire period of his course of instruction, except if suspended because of unfitness not by reason of an aviation accident. (AR 35-1480.)

304. Flight requirements.—In order to receive flying pay, an enlisted man who is required to participate regularly and frequently in aerial flights must actually meet certain flight requirements as shown below.

304.1. One month.—During 1 calendar month he is required to perform 10 or more flights totaling a flying time of at least 3 hours, or in lieu thereof to be in the air a total of at least 4 hours. To illustrate, during the month of June, Sergeant Simon S. Smith performed 10 flights totaling a flying time of 3 hours 10 minutes. He was, therefore, entitled to flying pay for June. But take, for example, the case of Corporal Lawrence L. Laughlin who in the same month performed only 9 flights totaling a flying time of 2 hours 50 minutes. Corporal Laughlin was short 1 flight and 10 minutes to qualify for flying pay

in June, and therefore he was not entitled to receive flying pay at the end of June. Take another illustration, the case of Technical Sergeant Murray M. Morrow. He performed only 3 flights in June, but the total time he spent in the air in the course of those 3 flights amounted to 4 hours 30 minutes. Since he needed only 4 hours of flying time to qualify for flying pay in June, he was entitled to flying pay for that month. (AR 35-1480.)

304.2. Two months.—If the requirements under paragraph 304.1 have not been met, an enlisted man is allowed to make up the deficiency in the following month. Thus, if in 2 consecutive calendar months he makes 20 or more flights totaling a flying time of at least 6 hours, or in lieu thereof has a total of at least 8 hours in the air, he is entitled to flying pay for both of these months. For example, in the second illustration in paragraph 304.1, Corporal Laughlin was short 1 flight and 10 minutes to qualify for flying pay in June. Assume that in July Corporal Laughlin had performed 11 flights totaling a flying time of 3 hours 10 minutes. With 9 flights totaling a flying time of 2 hours 50 minutes in June, his total number of flights and flying time in the 2 months amounted to 20 flights with a flying time of 6 hours. He is therefore entitled to flying pay for both June and July. (AR 35-1480.)

304.3. Three months.—In case an enlisted man has not performed the number of flights and the flying time required in 2 consecutive months, he is allowed an additional month to make up the deficiency. Thus, if in the *third* of 3 consecutive months he performs a sufficient number of flights and flying time to bring the total number of flights made in the 3 months to 30 and the flying time to 9 hours, or in lieu thereof has a total of at least 12 hours in the air, he is entitled to flying pay for the entire 3-month period. To illustrate this rule, assume, for example, that Sergeant Fly has the following number of flights and flying time to his credit in the months of June, July, and August:

Month	Number of flights performed	Duration of flights performed	
		Hours	Minutes
June.....	5	1	35
July.....	12	3	40
August.....	9	6	50
Total for 3 months.....	26	12	5

304.4 ENLISTED MEN'S PAY AND ALLOWANCES

It will be noted in the above table that in June, Sergeant Fly was short 5 flights and 1 hour 25 minutes of the requirements to be entitled to flying pay in that month. In July he met the flight requirements, and may be paid flying pay for that month only, but was still short of the number of flights and flying time needed to make up the deficiency for June. In August he made only 9 flights, but had 6 hours 50 minutes making an aggregate of time in the air of 12 hours 5 minutes. Therefore, at the end of August he may be paid flying pay for the months of June and August. (AR 35-1480.)

304.4. Definition of 3-month period.—When the flight requirements are not complied with during any 1 month, the deficiency may be made up in the immediately following 2 months. The question then is, when does the 3-month period begin? A new 3-month period does *not* commence with every month in which there is a failure to earn flying pay. Such a period commences only after the completion of a preceding 3-month period and there may be an intervening period. Such intervening period occurs if the enlisted man failed to earn flying pay in the preceding 3-month period or at least in the last month of that period. In this intervening period could fall any number of successive months immediately succeeding the completed period in which flying pay was not earned. When, however, the enlisted man, in any month succeeding a completed period *does* earn flying pay, he paves the way for a succeeding 3-month period of grace. This new 3-month period then begins with any month in which flying pay is not earned. In the following illustrations of this point, assume that the time in the air is proportionate to the number of flights performed:

Example A:

		<i>Flying pay</i>
	<i>Flights</i>	<i>payable</i>
Flight requirements met through January.		
Flights in February-----	5	No
Flights in March-----	8	No
Flights in April-----	11	Yes
Flights in May-----	22	Yes

In this example, flying pay is payable only for April and May. The 3-month period began with February and ended with April. In order to receive flying pay for the 3-month period, the enlisted man should have had 30 flights totaling a flying time of 9 hours in the air, or in lieu of this, 12 hours in the air regardless of the number of flights. The surplus flights made in May cannot be carried back to cover the deficiencies for February and March because May is the *fourth* month and such requirements must be made up within the 3 months. (4 Comp. Gen. 975.)

FLYING PAY

304.4

Example B:

	<i>Flights</i>	<i>Flying pay payable</i>
Flight requirements met through June.		
Flights in July-----	5	No
Flights in August-----	12	Yes
Flights in September-----	9	No

In the above example, July is the first month in which flight requirements have not been met. It is therefore the first month of the 3-month period. In August, the enlisted man performed the flight requirements for August, plus two extra flights, and received flying pay for that month. He then had the month of September left to make enough flights to cover the deficiency for July. He not only failed to make up for the deficiency for July, but was also short of the requirements for September. As September closed the 3-month period, he lost the right to flying pay for the months of July and September.

Example C:

	<i>Flights</i>	<i>Flying pay payable</i>
Flight requirements met through June.		
Flights in July-----	5	No
Flights in August-----	12	Yes
Flights in September-----	9	No
Flights in October-----	8	No
Flights in November-----	12	Yes
Flights in December-----	9	No *

*Unless requirements are met in January and/or February.

Up to and including September the above example is the same as the previous one, in which the month of September closed a 3-month period. October in this example, however, does *not* begin a new 3-month period because it is *not the first month* in which the enlisted man failed to meet flight requirements. Had he performed 10 flights in September instead of the 9 shown in the example, October would have begun a new 3-month period. As it is, October is outside of any 3-month period, and is considered as the fourth month of a series. In November the enlisted man had sufficient flights and therefore he is entitled to flying pay for that month, but the 2 extra flights cannot be used to cover the deficiency in October because October is not in a 3-month period with November. In December the enlisted man again failed to meet flight requirements. He is therefore not entitled to flying pay at the end of the month; but as it follows a month in which he met flight requirements, it becomes the first month of a *new* 3-month period, and in the following 2 months, January and February, he may make sufficient flights to complete his deficiency for the month of December. (AR 35-1480; 6 Comp. Gen. 854.)

304.5 ENLISTED MEN'S PAY AND ALLOWANCES

304.5. Six-month period in which flights may be made up.—The rule which permits any enlisted man 2 months to make up the deficiency in flights he incurred in the first month of a series of 3 months has one exception to it. This exception is in the case of an enlisted man who, due to the military operations of his command under combat conditions, is unable to perform the requisite flights in a 3-month period. Such enlisted man may comply with the requirements by performing 60 or more flights totaling at least 18 hours, or in lieu of this, 24 hours in the air over a period of 6 consecutive calendar months. If the requisite flights for any one of the 6 months have been met, payment for that month may be made at the end of such month. The fact that the enlisted man has been unable to meet the flight requirements in 3 months for the reason stated must be certified by his commanding officer. (AR 35-1480.)

304.6. Fractions of calendar month.—For fractions of a calendar month, the number of aerial flights and the time in the air required will bear the same ratio to the number of flights and the time in the air required for a full calendar month as the period in question bears to a full calendar month. The fractional month, together with the ensuing 2 months, constitutes the first 3-month period. The number of flights required for a fractional part of a month may be determined from the following table:

Days	Number	Hours	Minutes	Time in the air	
				Hours	Minutes
1-3-----	1	-----	18	-----	24
4-6-----	2	-----	36	-----	48
7-9-----	3	-----	54	1	12
10-12-----	4	1	12	1	36
13-15-----	5	1	30	2	-----
16-18-----	6	1	48	2	24
19-21-----	7	2	6	2	48
22-24-----	8	2	24	3	12
25-27-----	9	2	42	3	36
28-30 (31)-----	10	3	-----	4	-----

For an intermediate number of days, when on a number-of-flight basis, use 6 minutes for each day; when on an hourly basis, use 8 minutes for each day. (6 Comp. Gen. 854.)

Example: An enlisted man is detailed to flight duty on July 12, and remains on flying duty throughout the month. For pay pur-

FLYING PAY

304.7

poses the fraction of a month is $\frac{19}{30}$. By simple proportion the flight requirements are determined as follows:

Let x = flight requirement for 19 days.

$$30 = \left\{ \begin{array}{c} 10 \text{ flights of 3 hours} \\ \text{or} \\ 4 \text{ hours in the air} \end{array} \right\} :: 19 : \left\{ \begin{array}{c} \\ \\ x \end{array} \right\}$$

Solution

$$30x = 19 \left\{ \begin{array}{c} 10 \text{ flights of 3 hours} \\ \text{or} \\ 4 \text{ hours in the air} \end{array} \right\}$$

$x = 7$ flights of 1 hour 54 minutes,
or
2 hours and 32 minutes in the air.

304.7. Fractions of 2 consecutive calendar months.—The flight requirements for fractions of 2 consecutive calendar months are determined in the same manner as the fractions of 1 calendar month. The fractions of the 2 consecutive months are considered as *one unit*, and the rule stated in the preceding paragraph applies.

304.8. Flight requirements for particular period.—Flight requirements for any particular period may be met at any time during such period.

Example:

On flying duty from----- 15.

May 29 to June 13, number of days on flying duty.

Flights performed in May-- 1 with 25 minutes in the air.

Flights performed in June-- 4 with 1 hour 5 minutes in the air.

Total flights performed. 5 with $1\frac{1}{2}$ hours in the air.

The enlisted man is credited with flying pay from May 29 to June 13, inclusive.

304.9. Accumulation of flying time.—Flying time may not be accumulated in excess of the requirements in order to apply it against a subsequent month in which the minimum requirements are not met. (MS Comp. Gen. A-43422, August 3, 1942.) For example, if an enlisted man performs 15 flights in July and only 5 in August, he cannot apply the 5 excess flights in July to make up the deficiency in August. He is paid flying pay for July, but not for August.

SECTION III

COMPUTATION OF FLYING PAY

305. Pay upon which flying pay is computed.—Base and longevity pay, additional pay for foreign service or sea duty, and pay for distinguished service awards are included in computing flying pay. Allowances will not be included. For model remarks see appendix II. (AR 35-1480; AR 35-1490.)

Example: A private on foreign service who has completed 3 years for longevity pay, has been awarded a Soldier's Medal, and has qualified for flying pay, will be paid as follows:

Base and longevity pay-----	\$52. 50
Pay for foreign service (20 percent of \$50 <i>base pay</i>)--	10. 00
Pay for Soldier's Medal-----	2. 00
Total -----	\$64. 50
50 percent increase for flying -----	32. 25
Total-----	\$96. 75

306. Flight certificate and schedule.

306.1. Forms prescribed.—Standard Form No. 1051 (Flight Certificate and Schedule) will accompany each voucher on which flying pay is claimed by an individual. In the case of an enlisted man, the form need not be signed by the payee in the space provided for signature of flyer. When flying pay is claimed for a number of enlisted men on one pay roll, Standard Form No. 1051a (Flight Certificate and Schedule (Enlisted men)) will accompany the pay roll. (AR 35-1480.)

306.2. Flight certificate to be attached to voucher.—The certificate and schedule for enlisted men, duly signed and otherwise completed, will become the authority of the disbursing officer for paying the increased pay claimed. It will be attached to the roll to which it pertains and will accompany the accounts of the disbursing officer to the General Accounting Office. (AR 35-1480.)

306.3. Voucher number to be shown.—Every flight certificate and schedule should bear the voucher number or other reference number, for which space is provided in the upper right-hand corner of the form. (AR 35-1480.)

306.4. Flight order or reference thereto to accompany certificate.—A copy of the order placing the individuals on flying duty must accompany the Flight Certificate and Schedule to which it re-

12-10-42

FLYING PAY

TM 14-260

306.4

Standard Form 1031a
Form approved by Comptroller General U. S.
August 11, 1935

No. 1038

FLIGHT CERTIFICATE AND SCHEDULE (ENLISTED MEN)

109th Observation Squadron, AAF		Fort Finance, Ind.		October		19 42	
(Organization)		(Place)		(Month or quarter)			
NAME AND GRADE	ORDER NUMBER OR DATE (1)	FLYING PERIODS (2)		DATES OF FLIGHTS (3)	NUMBER OF FLIGHTS	PERIOD IN THE AIR	
		DATE OF BEGINNING OF FLYING ON DUTY	DATE OF TERMINATION OF FLYING STATUS (4)			Mins.	Secs.
Moore, John, T. Sgt.	herewith	Oct. 1/42	Oct. 31/42	Oct. 2(2), 6(5), 9(3)	10	3	55
Thomas, Harry, S. Sgt.	do	Apr. 1/42	N.T.	Oct. 6(4), 9, 12(2), 18(2)	9	8	25
Franklin, Leo J., Sgt.	do	Oct 16/42	N.T.	Oct. 18(3), 28(3)	6	1	45

I HEREBY CERTIFY that during the above-mentioned flying periods the men whose names appear above performed the flights listed hereon under orders issued by competent authority, filed herewith or as indicated above; that they fulfilled the flying requirements prescribed by Executive Order in force during said period, under conditions specified therein and in the flying orders referred to, and that this certificate is made after checking the flight log book or record of said flyers with the aircraft log books or records of the aircraft in which they made the flights listed in this schedule, which is certified to be correct.

William H. Jones
(Signature)

Captain, A. C.
(Rank) Commanding.

October 31, 19 42
(Date of certificate)

(1) In case copies of orders have been previously filed, reference to where filed shall be stated under the name of each flyer, showing in each case the voucher number, month or quarter of account with which filed, and name of the disbursing officer.
(2) Show separately each authorized flying period.
(3) Insert "N. T." in case flying status has not terminated.
(4) Where more than one flight is made in one day indicate in parentheses the number of flights on each day. Example: "Jan. 4, 9(2), 12, 14(3)."

FIGURE 4.—Flight certificate and schedule (enlisted men).

Standard Form No. 1481
Form approved by Comptroller General, U. S.
August 10, 1933

No. 1036

FLIGHT CERTIFICATE AND SCHEDULE

Hickam Field, T.H.
(Place)

October 31
(Date)

1942

I HEREBY CERTIFY that during the period

October 1, 1942, to October 31, 1942,

I performed the flights listed on this schedule
under orders involving flying issued by

P.O. #166 OCG HD
(Competent authority)

P.O. #167 OCG HD

dated July 1, 1942,

effective July 6, 1942
(Date of reporting and entering on duty)

copy of which is filed ~~with the accounts~~

of Major E. T. Small, F.L.,

Voucher No. 678

disbursing officer, for the period ended

July 31, 1942

(Signature of flyer)

(Rank or rating)

1 DATE	2 FLIGHT No.	3 PERIOD IN THE AIR	
		Hrs.	Min.
October 5	1 - 4	1	05
8	5 - 6	1	10
11	7 - 8		45
14	9	1	10
22	10 - 11	2	50
25	12		30
Total	12	7	30

I CERTIFY that Sgt. John K. Rush, A.C., has been designated as an aircraft pilot

(Name and rank or rating of flyer)

during the period above mentioned fulfilled the flying requirements prescribed by Executive order in force during said period, under conditions specified therein and in the flying orders referred to, and that this certificate is made after checking the flight log book or record of said flyer with the aircraft log books or records of the aircraft in which he made the flights listed in the schedule, which is certified to be correct.

Suspended from flying duty, 19

Suspension revoked on, 19

Col. A.C.
(Rank)

Commanding.

FIGURE 5.—Flight certificate and schedule.

lates, or if said copy has previously been filed, notation to that effect must be made on the certificate under the name of each flyer, showing in each case the voucher number, period of account with which filed, and the name of the disbursing officer. (AR 35-1480.)

307. Date from which flying pay accrues.—Flying pay commences with the date on which the individual reports and enters on flying duty provided he meets the necessary flight requirements. The following examples illustrate this rule:

(1) An enlisted man's order requiring aerial flights is dated December 1. He received this order December 5, and reported for and entered on flying duty the same day. For pay purposes this order is effective December 5.

(2) This example is the same as (1) above, except that the enlisted man reported for and entered on duty December 7. His flying pay in this case begins December 7.

(3) Here the enlisted man's order was dated December 1. He received it December 5, but he was on furlough which expired December 15. He entered on flying duty December 16. For pay purposes, therefore, the order was effective from and including December 16. (6 Comp. Gen. 853.)

308. Flying pay while on furlough.—Authorized absences of enlisted men required by orders of competent authority to participate regularly and frequently in aerial flights do not suspend such orders for pay purposes, and flying pay is payable for periods of absences provided the necessary flight requirements are met. (AR 35-1480.)

309. Continuous flying status during transfer.—An enlisted man continuously assigned to duty requiring him to participate regularly and frequently in aerial flights is entitled to flying pay during the time necessarily spent in traveling on a change of station if, during the calendar month in which the travel is performed, or in the next 2 succeeding calendar months, he has met the necessary flight requirements. (1 Comp. Gen. 431.)

310. Flying duty under two separate commands.—Where an enlisted man is continuously detailed to flying duty but by reason of transfer from one command to another it has been necessary to issue a second order of detail during any month, his right to flying pay is for determination by the number of flights made during the entire month, and, if otherwise qualifying, he is entitled to flying pay for the entire period under such detail by both orders. (10 Comp. Gen. 159.)

311. Discharge terminates flight orders.—The discharge of an enlisted man automatically terminates his flight orders and in order to receive flight pay after reenlistment he must be assigned to flying duty by orders issued after reenlistment. Retroactive orders in such cases are invalid. (AR 35-1480.)

312. Suspension from flying duty.

312.1. Unfitness other than due to aviation accident.—An enlisted man who is unfit for flying, by reason other than an aviation accident, will be suspended from flying by his commanding officer. During such suspension he is not entitled to flying pay even though he has sufficient flights to his credit to cover the period of suspension. When the commanding officer believes that the suspended individual is again fit for flying, he may revoke the suspension. Flying pay then accrues from and including the date of such revocation, provided the flight requirements are met. In the following three examples illustrating flight requirements and flying pay in a month which includes a period of suspension, it is assumed that the effective dates of suspension and revocation of suspension are July 11 and July 22, respectively:

Example A:

	<i>Flights</i>	<i>Flying pay payable</i>
Flight requirements met through June.		
Flights between July 1 and 10-----	11	Yes
Flights between July 22 and 31-----	0	Yes
Total-----	11	

In this example, on July 31 the enlisted man receives flying pay for the periods of July 1 to 10 and July 22 to 31, inclusive, a total of 19 days. Note that he does not receive flying pay for the period from July 11 to 21, inclusive, even though he has sufficient flights for the entire month.

Example B:

	<i>Flights</i>	<i>Flying pay payable</i>
Flight requirements met through June.		
Flights between July 1 and 10-----	4	Yes
Flights between July 22 and 31-----	7	Yes
Total-----	11	

This example is the same as the previous one, except that the flight requirements have been met partly before suspension and partly after revocation of the suspension. The enlisted man is entitled to flying pay for 19 days in July.

Example C:

	<i>Flights</i>	<i>Flying pay payable</i>
Flight requirements met through June.		
Flights between July 1 and 10-----	4	Yes
Flights between July 22 and 31-----	5	Yes
Flights during August-----	8	Yes
Flights during September-----	14	Yes
Total-----	31	

In this example the individual met the flight requirements for July and flight pay may be paid for the periods July 1 to 10, inclusive, and July 22 to 31, inclusive. He failed in August but made up the deficiency in September. On September 30 he may be paid flying pay for the months of August and September. (AR 35-1480; 8 Comp. Gen. 384; 6 Comp. Gen. 856.)

312.2. Sickness or injury other than due to aviation accident.

(1) When an enlisted man is suspended from flying because of a sickness or injury incurred *in line of duty*, and the suspension is subsequently removed, before the expiration of a 3-month period, such suspension is considered as nullified from its beginning. If the enlisted man in such case meets the flight requirements for the 3 months, he receives flying pay for the entire period of 3 months. Assume, for instance, that an individual was suspended from flying on account of sickness from August 14 to 25, inclusive, and the following flights were performed:

	Flights	Flying pay payable
Flight requirements met through June.		
Flights in July-----	8	Yes
Flights in August (before suspension)---	5	Yes
Flights in August (subsequent to revocation)-----	2	Yes
Flights in September-----	16	Yes
Total-----	31	

In this example the individual was suspended in the midst of a 3-month period beginning with July 1. As the suspension was revoked before the expiration of this period, and he had sufficient flights for the 3 months, on September 30 he received flying pay for *all* of July, August, and September.

(2) If the suspension is not revoked within a 3-month period, the individual is not entitled to flying pay until the month in which he again meets flight requirements. To illustrate this point, assume that because of an injury, other than an aviation accident, the individual in question was suspended from flying September 15 to October 10, inclusive, and his flight record was as follows:

	Flights	Flying pay payable
Flight requirements met through June.		
Flights in July-----	8	No
Flights in August-----	10	Yes
Flights in September (before suspension)-----	7	No
Flights in October (subsequent to revocation)-----	13	Yes

312.3 ENLISTED MEN'S PAY AND ALLOWANCES

He receives flying pay for August because he met the requirements for that month. However, he does not receive flying pay for July and September. In July he was short two flights, and with September the 3-month period expired before the suspension was revoked, so that he could not make up the deficiencies for these 2 months. In October he made sufficient flights to meet the requirements for the entire month, and thus he receives flying pay for that month.

(3) If the suspension is revoked within a 3-month period, but the individual fails to meet the flight requirements within this period, he is not entitled to flying pay until the month in which he again meets the flight requirements. Assume the individual in question was suspended August 14 to 25, inclusive, and that the following flights were performed:

Flight requirements met through June.	Flights	Flying pay payable
Flights in July-----	8	No
Flights in August (before suspension) --	5	No
Flights in August (subsequent to revocation)-----	2	No
Flights in September-----	12	Yes
Total-----	27	

The individual in this case receives flying pay for September only because he met the flight requirements for that month, but did not make sufficient flights to cover the deficiencies for July and August. (6 Comp. Gen. 857; 8 Comp. Gen. 384.)

312.3. Aviation accident.

(1) *Monthly requirements met before accident.*—An enlisted man whose suspension from flying is the result of an aviation accident incurred *in line of duty* is excused from meeting flight requirements for a period not exceeding 3 months. If, at the time of the accident, he has sufficient flights to his credit to cover the month in which the accident occurred, he is paid for that month and the 3-month period will commence on the first of the *month immediately following*. For the purpose of illustrating this rule, assume that an individual was suspended from flying July 23, and had the following flights to his credit:

Flight requirements met through June.	Flights	Flying pay payable
Flights in July (before suspension)-----	12	Yes
Flights in August-----	0	Yes
Flights in September-----	0	Yes
Flights in October-----	0	Yes

Before July 23 (the date of the accident) this man had sufficient flights for the month of July, and therefore the 3-month period began with August 1. He made no flights in August, September, and October, but under the above rule he was excused from meeting flight requirements for these 3 months.

(2) *Monthly requirements not met before accident.*—If at the time of the accident he does not have sufficient flights to meet the requirements for the month of the accident, the 3-month period will commence with the first day of the *month in which the accident occurred*. This rule may be illustrated by assuming the same conditions as prevailed in (1) above, except that the individual had only 8 flights for July. The 3-month period in this case commenced July 1, and therefore he was entitled to flying pay for July, August, and September. With October 1, a new 3-month period commenced.

(3) *Suspension revoked within 3-month period.*—If the suspension is revoked *before expiration* of the 3-month period from the date of the accident, the individual must again meet the necessary flight requirements commencing with the date the suspension was revoked. For example, if the enlisted man's suspension in the example in (1) above had been revoked on September 20, he would have been entitled to flying pay for August and for September 1 to 19, inclusive, and the requisite flight requirements must be met for the period September 20 to 30, inclusive. If he fails to meet the requirements for the period September 20 to 30, inclusive, he then has October and November to make up the deficiency. November 30 is the close of the 3-month period, as the fractional part of the month of September constitutes a full month toward counting the 3-month period.

(4) *Suspension revoked beyond 3-month period.*—When the suspension from flying is revoked after the expiration of the 3-month period for which excused, the flight requirements may be performed at any time during the 3 successive calendar months following the 3-month period during which no flights were required. Assume the individual in question was suspended July 23 to November 4, inclusive, and that the following flights were performed:

		<i>Flying pay</i>
	<i>Flights</i>	<i>payable</i>
Flight requirements met through June.		
Flights in July (before suspension)-----	12	Yes
Flights in August-----	0	Yes
Flights in September-----	0	Yes
Flights in October-----	0	Yes
Flights in November-----	0	Yes
Flights in December-----	0	Yes
Flights in January-----	34	Yes

Prior to the accident the enlisted man in this example had sufficient flights to cover the month of July. Therefore, the 3-month period for which he was excused commenced August 1 and ended October 31, and he was entitled to flying pay from July 1 to October 31, inclusive. November 1 was the beginning of the new 3-month period for which he was required to make the requisite flights in order to receive flying pay. He had until January 31 to make up for the failures in November and December. He did make the requisite flights in January to cover November, December, and January, and therefore was entitled to flying pay for the entire period from July 1 to January 31, inclusive. (16 Comp. Gen. 134.)

313. When requirements not met because of death.—When an individual on flying duty dies before having performed the minimum number of flights required during a calendar month or period for which he could have otherwise qualified, flying pay is payable for such period to and including the date of his death, provided the individual was required to participate regularly and frequently in aerial flights at the time of death. (4 Comp. Gen. 739; 7 Comp. Gen. 476.)

CHAPTER 4

STOPPAGES, ALLOTMENTS, AND PAY RESERVATIONS

SECTION I

STOPPAGES

401. General provisions.—The cost of arms, equipment, or other articles of Government property lost or destroyed through abuse or negligence on the part of an enlisted man, or the cost of repairs or damages done thereto, is collected from his monthly pay. Amounts of overpayments made to enlisted men, as well as the cost of supplies or services sold to them, are likewise charged against their pay unless paid for in cash at the time of the sale.

402. 105th Article of War.—The cost of damages to private property caused through the fault or negligence of an enlisted man may also be collected from his pay under the 105th Article of War, and paid by the disbursing officer to the individual concerned.

403. Maximum amount of indebtedness collectible.—When an enlisted man is indebted to the United States, its instrumentalities or agencies, the amount of such indebtedness is collected by deduction from his pay on current pay rolls or final statement. The aggregate sum of such deductions for any month or period cannot exceed two-thirds of the pay earned for that month or period. Whenever any part of his pay for a certain month or period has been legally forfeited or withheld, no deductions are to be made over an amount which would reduce the actual pay received for that month or period below one-third of the pay earned. The Secretary of War may remit or cancel any part of such indebtedness remaining unpaid, either upon honorable discharge of the enlisted man or prior thereto, if in his opinion the interest of the Government will be best served by such action. For various types of indebtedness and priority of deduction see paragraph 418.

404. Indebtedness to instrumentalities and other agencies.

404.1. Not to be incurred within the United States.—At all posts, camps, and stations within the continental United States, except Alaska, all purchases made from exchanges, authorized concessionaires, and theaters are to be for cash.

404.2. When outside the United States.—Enlisted men in Alaska and outside the continental limits of the United States are au-

404.3 ENLISTED MEN'S PAY AND ALLOWANCES

thorized to incur indebtedness to exchanges and authorized concessions, theaters, and company or other unit funds. When such indebtedness is shown on the pay roll, the disbursing officer draws a check in favor of the activity concerned, indicating thereon from whom the collection was made. (AR 35-2440; AR 210-390; F. B. 51, 1939.) For various types of indebtedness and priority of deduction see paragraph 418.2.

404.3. Federal Prison Industries.—Where remarks on pay rolls show an amount due for laundry service performed by the Federal Prison Industries, Inc., at Alcatraz Island, California or Fort Leavenworth, Kansas, such collections are *not* to be deposited to General Fund Receipts, but are to be remitted by check to the Federal Prison Industries, Inc. at the location where the charges originated.

405. Deduction for maintenance of United States Soldiers' Home.

405.1. To whom applicable.—Ten cents for the maintenance of the United States Soldiers' Home is deducted each month from the pay of each enlisted man on the active list of the Regular Army, Regular Army Reserve, and Aviation Cadets. (AR 35-2440.)

405.2. Not applicable to certain components.—Enlisted men of the National Guard ordered into the Federal service, selective trainees inducted into the Federal service, enlisted Reservists, Philippine Scouts and enlisted men of the Army of the United States enlisting on and after December 7, 1941, are not members of the Regular Army and are therefore not subject to the Soldiers' Home deduction. An enlistment during wartime is in the Army of the United States even though the enlisted man has had previous service in the Regular Army. (AR 35-2440; Cir. No. 118, W. D., 1942.)

405.3. Fractions of month.—For a period of 15 days or less, the amount of the deduction is 5 cents, and for a period of more than 15 days it is the full amount of 10 cents. (AR 35-2440.)

405.4. Rate of pay not affected.—Deduction for the maintenance of the United States Soldiers' Home does not have the effect of reducing an enlisted man's rate of pay in applying the two-thirds rule in collection of debts. (AR 35-2440.)

405.5. Precedence over other stoppages.—Deductions for the Soldiers' Home take priority over all stoppages and forfeitures of pay, but apply against pay only, as distinguished from allowances. (AR 35-2440.)

405.6. Notation on pay rolls.—In the computation of pay rolls, deductions for maintenance of the Soldiers' Home are stated in the column for stoppages as well as in the analysis of collections. The

total deduction for each pay roll is carried to the brief of the roll under Trust Fund—218930.6—Withheld Pay, Army, Maintenance, United States Soldiers' Home. (AR 35-2440.)

405.7. Adjustment of overcollection.—In the case of an overpayment to an enlisted man, when collection is effected on a subsequent pay roll or voucher, the corresponding overcollection of Soldiers' Home deduction is adjusted by deducting the amount of the overcredit to the United States Soldiers' Home from the current month's deduction for the Soldiers' Home. (F. C. B-5.)

Example:

Pay roll for the month of January 1943

Remark: "AWOL Jan. 1 to 16/43 incl."

<i>Total amount due</i>	<i>Stoppages and Soldiers' Home deduction</i>	<i>Balance paid</i>	<i>Collections WPAMUSSH</i>
\$23.33	\$0.10	\$23.23	\$0.10

In the above example there was an overcollection of \$0.05 credited to the account "Withheld Pay, Army, Maintenance, United States Soldiers' Home." The pay roll for the month of February 1943 should show a remark substantially as follows:

"Due sol. \$0.05 as adjustment of excess Soldiers' Home deduction on prior roll."

The settlement is then made in the following manner:

<i>Total amount due</i>	<i>Stoppages and Soldiers' Home deduction</i>	<i>Balance paid</i>	<i>Collections WPAMUSSH</i>
\$50.00	\$0.05	\$49.95	\$0.05

406. Use of credits to offset indebtedness.

406.1. Pay and allowances.—All elements of pay within the limits stated in paragraph 403 may be used to satisfy all indebtedness. Allowances, excluding those for travel, are used to satisfy all indebtedness except Soldiers' Home deductions and courts martial fines, both of which must be deducted from pay only. (F. C. B-5.)

406.2. Travel pay, soldiers' deposits and interest not liable.—An enlisted man's travel pay, soldiers' deposits and interest thereon cannot be used to satisfy *any* debt to the United States or any of its instrumentalities. (AR 35-2440; AR 35-2600.)

407. Deposits forfeited by desertion.—Desertion by an enlisted man operates to forfeit his savings deposits and interest thereon. The amount thus forfeited by an enlisted man of the Regular Army is credited to the United States Soldiers' Home, 218930.3—Forfeitures by Desertion. (AR 35-2600.)

408. When deposits are not forfeited.

408.1. By sentence of court martial.—Forfeiture of deposits and interest thereon cannot be imposed by sentence of a court martial. (AR 35-2600.)

408.2. By fraudulent enlistment.—A deposit made during a fraudulent enlistment is not forfeited except by desertion after the deposit was made. (AR 35-2600.)

409. Reward or expenses for apprehension of men in desertion or absent without leave.**409.1. Deserters and escaped military prisoners.**

(1) *For arrest only.*—Fifteen dollars is paid to a civil officer or other person who arrests a deserter or an escaped military prisoner and turns him over to a military guard sent for him.

(2) *For arrest and delivery.*—Twenty-five dollars is paid to a civil officer or other person who arrests a deserter or an escaped military prisoner and delivers him at a military post.

(3) *When amount charged to individual.*—The amount of the reward paid is reported as a charge against the deserter and, if convicted, it is collected from him on his next pay account. (AR 35-2620; AR 615-300.)

409.2. Expenses of return of men absent without leave.

When the civil authorities are requested to hold an enlisted man for delivery to military authorities, they are informed that reward is not payable, but that payment of expenses in an amount not to exceed \$25.00 is authorized. Upon receipt of the expense account, the commanding officer of the station at which the man is held for trial has a charge entered against the enlisted man on his records and transmits the expense account to the disbursing officer of his station. Payment is made on Standard Form No. 1034. (Public Voucher for Purchases and Services Other than Personal). (AR 35-2620.) For model remarks see appendix II.

410. Recoupment of various charges incurred.—The proper allotment numbers involved in the expenditures of items enumerated below, and for which an enlisted man is chargeable, are published annually in War Department Circulars and are to be cited when recoupment is made on the pay roll or final statement of the individual concerned. (Cir. No. 206, W. D., 1942.)

410.1. Overpayments.—When an enlisted man becomes chargeable with any amount due the United States on account of overpayment of pay or allowances, the amount overpaid is reported to his organization commander and charged against the soldier on his next pay account. The remarks entered on the pay roll or final statement

show the voucher number, period of account, name of disbursing officer making the overpayment, and the allotment number applicable. (AR 35-2440.)

410.2. Charges for transportation.—When transportation is furnished an enlisted man under conditions which require that the whole or any part of the cost thereof is to be charged against the enlisted man, the officer issuing the transportation request is required to state in his letter to the organization commander the allotment number to which the cost of transportation is chargeable. The remarks entered on the pay roll or final statement show the amount due, points of travel, transportation request number and date, and the allotment number applicable. (AR 35-2440.)

410.3. Charges for commutation of rations, telegrams, etc.—When commutation of rations or expenses incurred for telegrams or for the transportation or storage of baggage has been paid to or on account of an enlisted man under circumstances which make him properly chargeable therewith, the letter to the commanding officer must state the allotment number from which such payment was made. In entering the charge against the soldier on the pay roll of his organization or on final statement, as the case may be, the organization commander must show the allotment number which is to be credited with the collection. (AR 35-2440.)

410.4. Charges for lodgings.—When an enlisted man is not on a duty status and is furnished lodgings, for which he is properly chargeable, the cost of such lodgings is charged against him on the pay roll of his organization. (Cir. No. 206, W. D., 1942.)

410.5. Model remarks.—See appendix II.

411. Stoppage of pay during unauthorized absences.

411.1. When applicable.—Neither pay nor allowances accrue to an enlisted man in the military service during unauthorized absence in excess of 24 hours at any one time. The day of departure is a day of absence and the date of return is a day of duty regardless of the hours. Thus, a man absenting himself December 24 and returning December 27 is absent (AWOL) for pay purpose from December 24 to 26, both dates inclusive. This rule is also applicable when a man overstays his furlough and the overstay is not excused. For example: Furlough December 22 to 28, inclusive. If returned to duty on January 2, he was AWOL from December 29 to January 1, both dates inclusive. (AR 35-1420.)

411.2. Method of treating deduction on pay rolls.

(1) *When dropped in computation.*—When the time of unauthorized absence pertains to the *period for which payment is being made,*

the pay and allowances therefor are withheld from the amount otherwise due and are not included in the amount disbursed. For example: A man whose monthly rate of pay is \$60.00 was AWOL 1 day in the current period for which he is being paid. The "Total amount due" column of the pay roll shows \$58.00, and not \$60.00 less \$2.00 in the "Stoppages" column. Neither of the two figures, \$60.00 and \$2.00, is shown anywhere on the pay roll.

(2) *When treated as a stoppage.*—Pay and allowances for absence pertaining to a period for which the enlisted man has been paid, but for which no deduction has been made, represent an overpayment and when collected are entered in the "Stoppages" column of the pay roll. They are deducted from the total amount due, and carried to the "Schedule of collections." For example: A soldier who, when last paid to include November 30, was paid his full monthly pay of \$60.00 was AWOL 1 day in November and thus overpaid for 1 day. The December pay roll shows this as an overpayment in a prior period. The "Total amount due" column shows \$60.00 (not \$58.00 as illustrated in (1) above) while the \$2.00 overpayment for November is shown in the "Stoppages" column, as well as under the "Analysis of collections." (AR 35-1420.)

412. Absent in hands of civil authorities.

412.1. Status before arrest not altered by acquittal.—An enlisted man who is held, tried, and acquitted by civil authorities is not considered absent for pay purposes unless at the time of arrest he was absent without leave, in which case he is considered as absent without leave until he returns to his organization. (Par. 132, MCM, 1928.)

412.2. Released without trial or tried and acquitted.—An enlisted man under arrest and in confinement by the civil authorities receives no pay for the time of such absence unless he is unconditionally released without trial or tried and acquitted, in which case his right to pay for the time of such absence is restored. However, no payment is made to him until the result of his trial is known. (AR 35-1420.)

412.3. Released pending final disposition.—When an enlisted man who is being held by civil authorities is released pending the final determination of his case and rejoins his station, he should be paid any arrears of pay due to him at date of arrest and from and including the date of reporting at his station, but not for the time he was held by the civil authorities. (AR 35-1420.)

412.4. On bail and trial postponed.—When an enlisted man is arrested by civil authorities, admitted to bail, and his trial post-

poned, it being apparently not the intention of the authorities to prosecute the case, he is entitled to pay from the date of his arrest. (AR 35-1420.)

412.5. Charges not pressed by plaintiff.—When the case against an enlisted man held in confinement by the civil authorities has been nol-prossed, his right to pay for the period of his absence in confinement is restored. (AR 35-1420.)

412.6. Detained as witness.—An enlisted man detained by civil authorities as a witness before a State court is entitled to pay during such period.

412.7. Jury failing to agree.—An enlisted man discharged by the civil authorities because the jury failed to agree is entitled to pay for the time held in confinement, as he was not convicted.

412.8. Convicted while on furlough.—An enlisted man who, while on furlough, is arrested by the civil authorities on charges of which he is later found guilty and sentenced to imprisonment, is on authorized leave until the date of expiration of his furlough and entitled to pay therefor. After that date his status becomes that of absent without leave, for which he is not entitled to pay. (AR 35-1420.)

412.9. Detention due to misconduct.—If an enlisted man is released by the civil authorities without trial, he is not entitled to pay for the time he was absent in the hands of civil authorities if it is clearly established that his arrest and detention were caused by his own misconduct.

412.10. Released because of reparation.—An enlisted man who has been in the hands of civil authorities and is released without trial on account of performing an act which makes reparation for the offense is *not* entitled to pay during such absence. (AR 35-1420.)

412.11. Offense prior to enlistment.—If an enlisted man is arrested by civil authorities for an offense alleged to have been committed prior to enlistment, no pay accrues to him while in the hands of civil authorities whether or not he is convicted. (9 Comp. Gen. 114.)

412.12. Discharged while being held.—An enlisted man discharged while in the hands of the civil authorities awaiting trial will be paid only to the date preceding the date of his arrest and will not be paid travel pay. His right to pay and allowances on and after the date of arrest, and to travel pay, is dependent upon the final action of the civil authorities; if convicted, he is not entitled to pay and allowances on and after the date of arrest or to travel pay; if

acquitted, he is entitled to pay and allowances to date of discharge, and to travel pay. (AR 35-1420.)

413. Conviction by civil court.

413.1. General.—Enlisted men in arrest and confinement by civil authorities receive no pay for the time of such absence, should trial result in conviction. (AR 35-1420.)

413.2. Released under bond pending disposition.—An enlisted man convicted by the civil courts and released under bond pending the final determination of an appeal to a higher court, but not in a duty status, is absent without leave and is not entitled to pay during such absence. (AR 35-1420.)

413.3. Contempt of court.—An enlisted man, adjudged in contempt of court and confined in jail for several days until he has agreed to obey the decree of the court, is not entitled to pay for the time he is absent in confinement. (AR 35-1420.)

413.4. While on furlough.—See paragraph 412.8.

413.5. Withdrawn from service by civil authorities.—The pay and allowances due an enlisted man at the date he was withdrawn from the service by civil authorities cannot be disallowed because of conviction of crime by such authority. (AR 35-1420.)

413.6. Discharged as result.—See paragraph 503.3.

414. Collection of overpayments.

414.1. When still in service.—Whenever an erroneous payment is made to an enlisted man, whether such payment has or has not been disallowed, the disbursing officer making same should at once notify the enlisted man's immediate personnel officer, with request that collection be made on pay roll. The request for collection should be made on W. D., F. D. Form No. 36 (Notification to Commanding Officer of Overpayment to Enlisted Men) (fig. 6) and should contain complete information as to the voucher on which the overpayment was made, with reference to Statement of Differences (if any) and to the appropriations and allotments (if any) involved. (F. C. B-17.)

414.2. When no longer in service.—If an enlisted man overpaid is no longer in the service, the Chief of Finance is furnished the pertinent data on W. D., F. D. Form No. 34 (Report of Overpayments and Reenlistment). (F. C. B-17.)

414.3. Notification of collection.—Disbursing officers who make collections of overpayments pertaining to the accounts of other disbursing officers, immediately advise the disbursing officer concerned in letter form, giving the voucher number, period of account,

STOPPAGES, ALLOTMENTS AND PAY RESERVATIONS 415

name of disbursing officer, and sufficient data to identify the collection. (F. C. B-17.)

415. Forfeitures by desertion.

415.1. General provisions.—Every enlisted man who deserts the services of the United States forfeits all pay and allowances due at date of desertion, including deposits and interest thereon. Such pay and allowances are applied against his total indebtedness without regard to the two-thirds rule set forth in paragraph 403. In the case of Regular Army men, courts martial fines accrued at the date of desertion, if any, are included in the total indebtedness. (F. C. B-5.)

This blank to be used in notifying company officers of overpayments and short payments.

FINANCE DEPARTMENT, U. S. ARMY

Fort Finance, Indiana

January 4....., 1943.

Personnel
~~Company~~ Officer,

G. K. Detachment
460th Service Unit
Fort Finance, Indiana

Please enter on next payroll, opposite the name of Pvt John D. Doe, 6903721 of your command, the following remarks:
"Due the U.S. \$ 2.50, amount over paid him by Major E. Z. Smith, F. D., on Voucher No. 23794 account for January, 1943," being for erroneous computation of pay for December, 1942.

E. Z. Smith

E. Z. SMITH,
Major....., Finance Dept., U. S. Army.

F. D. Form No. 36
Authorized April 15, 1915
Revised July 15, 1939

2-5716

U. S. GOVERNMENT PRINTING OFFICE

FIGURE 6.—Notification to commanding officer of overpayment to enlisted men.

415.2 ENLISTED MEN'S PAY AND ALLOWANCES

415.2. Accounting for forfeitures.

(1) *Regular Army*.—The amount due an enlisted man at date of desertion, exclusive of any deposits and interest thereon, is applied against his total indebtedness. The balance, if any, together with such deposits and interest as may be due him are credited to the trust fund, "Deposits to Soldiers' Home Permanent Fund—218930.3—Forfeitures by Desertion."

Example: A deserter account is computed as follows (F. C. B-5):

Pay	-----	\$5. 00
Deposit and interest	-----	5. 25
Total credits charged to appropriations	-----	\$10. 25
Stoppages:		
Soldiers' Home Deduction	-----	\$. 05
Government property lost or damaged	-----	1. 50
Court martial fine accrued	-----	3. 00
Balance forfeited by desertion	-----	\$5. 70

(2) *Other than Regular Army*.—The net balance due, including court martial fine accrued, in the final settlement of the accounts of enlisted men, other than those of the Regular Army, who desert are left (not disbursed) in the appropriation subject to final adjustment by the General Accounting Office.

Example: Assume the same situation exists as in (1) above, except that the deserter is not a *member of the Regular Army*. His account is computed as follows (F. B. 128, 1941):

Pay	-----	\$5. 00
Deposit and interest	-----	5. 25
Total credit	-----	\$10. 25
Stoppages (charged to appropriation)	-----	1. 50
Amount left in the appropriation (not disbursed) *		\$8. 75
		\$8. 75
* The following is shown on the pay roll for information <i>only</i> :		
Court martial fine accrued	-----	\$3. 00
Amount forfeited by desertion	-----	5. 75
		\$8. 75

415.3. Deposits and interest not liable for debts.—See paragraph 406.

415.4. Unsatisfied indebtedness to be carried forward.—Any balances of indebtedness remaining unsatisfied by pay and allowances

accrued at date of desertion are carried forward on the enlisted man's records for collection from any amounts which may accrue to his credit in the future. (AR 35-1420.)

415.5. Desertion admitted and restored to duty without trial.—A deserter is not restored to duty without trial except by authority competent to order his trial. Such restoration, being ordered only in case the desertion is admitted, does not remove the charge of desertion or relieve the enlisted man from any of the forfeitures attached to that offense. He must refund the reward and expenses paid for apprehension and delivery, and forfeit pay and allowances while absent. (AR 615-300.)

415.6. Charge of desertion set aside.—The authority competent to order an enlisted man's trial on a charge of desertion is also competent to set aside such charge as having been erroneously made, and his order to this effect operates to remove the charge of desertion and all stoppages and forfeitures arising therefrom. (AR 615-300.)

416. Court martial forfeitures.

416.1. General provisions.—Within the maximum limits prescribed in paragraph 416.2, a sentence of forfeiture, fine, or detention will be expressed in dollars or dollars and cents, or, if for a period longer than 1 month, in dollars and cents per month, based upon the enlisted man's base pay and pay for length of service. Should the sentence carry a reduction in grade, the forfeiture will be based upon the pay of the reduced grade. Examples of courts martial sentences on fines and detentions are as follows:

To forfeit \$10.50 of his pay.

To forfeit \$10.30 per month for 2 months.

To have \$10.00 of his pay detained.

416.2. Legal limit.

(1) *What constitutes.*—No single sentence of forfeiture will exceed two-thirds of an enlisted man's rate of pay per month, except that a general court martial, in connection with a sentence involving dishonorable discharge, may impose a forfeiture of all pay and allowances. A summary court martial cannot impose a forfeiture for a longer period than 1 month nor a general or a special court martial for a longer period than 6 months. (Par. 104, MCM, 1928.)

(2) *When in excess.*—When a sentence of forfeiture is in excess of the legal limit, the part within the limit is legal and may be executed. The executed (legal) sentence of a court martial cannot be set aside or vacated. Congress alone possesses the authority to direct that the amount forfeited by reason of such sentence will be

416.3 ENLISTED MEN'S PAY AND ALLOWANCES

repaid. Forfeitures collected in excess of the legal limit, or pursuant to a sentence of an illegally constituted court, may be refunded to the individual. (AR 35-2460.)

416.3. What constitutes pay in imposing forfeitures.—In computing the maximum amount of forfeiture to be imposed, the enlisted man's base pay (of the reduced grade if the sentence carried a reduction) plus pay for length of service plus additional pay for foreign service or sea duty, less Class F deductions for family allowance, will be taken as the basis.

Example:

Base pay-----	\$54. 00
Longevity pay (5 percent)-----	2. 70
Foreign service pay-----	10. 80
Total -----	\$67. 50
Class F deduction-----	27. 00
Balance-----	\$40. 50

Sentence may be imposed on not to exceed two-thirds of \$40.50 or \$27.00. (Cir. No. 288, W. D., 1942.)

416.4. What constitutes pay in collecting forfeitures.—The word "pay" in the laws providing for the pay and allowances of enlisted men of the Army has a distinct and technical signification, and when used alone in the sentence of a court martial does not affect the right of the accused to his pecuniary allowances. In the absence of an express stipulation to the contrary, a court martial sentence forfeiting all or part of an enlisted man's pay for a specified period must be held to include the following items:

- (1) Base pay.
- (2) Additional pay for longevity.
- (3) Flying or parachutist pay.
- (4) Pay for foreign service or sea duty.
- (5) Pay for distinguished-service awards.

416.5. Change in grade not to affect forfeiture.—A change in grade of an enlisted man subsequent to the date a sentence to monthly forfeiture is imposed does not affect the forfeiture if, at the time the sentence was imposed, the monthly forfeiture so adjudged did not exceed two-thirds of his monthly rate of pay.

416.6. Effective date.—Each monthly forfeiture will be charged against the monthly pay of the enlisted man, beginning with the first day of the month in which the sentence is promulgated, and will become

STOPPAGES, ALLOTMENTS AND PAY RESERVATIONS 416.7

and remain a fixed indebtedness to the United States until satisfied. Thus a court martial order imposing a sentence of forfeiture and approved December 17 becomes effective for forfeiture beginning December 1.

416.7. Concurrent forfeitures.—Court martial forfeitures are debts due the United States, and the full amount of each sentence must be deducted unless remitted as provided in paragraph 416.10. In the execution of two or more concurrent sentences (operating against pay at the *same* time), none of which includes dishonorable discharge, the total stoppages, including such forfeitures to be collected, will not be *greater* than two-thirds of his pay.

Example A: An enlisted man whose rate of pay is \$54.00 per month was sentenced on December 6 to forfeit \$30.00 of his pay per month for 3 months. Another sentence to forfeit \$15.00 of his pay per month for 3 months was imposed on January 18. Assuming there are no other stoppages his account for January will be computed as follows:

	Total due	Total indebt- edness	$\frac{3}{4}$ col- lectible	Satisfied fines	Balance paid	Remain- ing un- satisfied
Pay.....	\$54	-----	\$36	-----	\$18	-----
First fine.....	-----	\$30	-----	\$30	-----	-----
Second fine.....	-----	15	-----	6	-----	\$9
Total.....	\$54	\$45	\$36	\$36	\$18	\$9

Thus, \$9.00 of the second fine remained unsatisfied to be carried forward to the next pay account.

Example B: Assume the same situation exists as in example *A* except that he now has a Class N allotment of \$5.00. The pay account would be computed as follows:

	Allot- ment	Total due	Total indebt- edness	$\frac{3}{4}$ col- lectible	Satis- fied stop- page	Balance paid	Remain- ing un- satisfied
Pay.....	\$5	\$49	---	\$36	---	\$13	--
First fine.....	--	---	\$30	---	\$30	---	--
Second fine.....	--	---	15	---	6	---	\$9
Total.....	\$5	\$49	\$45	\$36	\$36	\$13	\$9

In this case also \$9.00 of the second fine remained unsatisfied and will be carried forward to the next pay account.

416.8. Disposition of collections.—All courts martial fines collected from enlisted men of the Regular Army under sentences not

416.9 ENLISTED MEN'S PAY AND ALLOWANCES

involving dishonorable discharge will be taken up by the disbursing officer in his account as a credit to the trust fund "Deposits to Soldiers' Home Permanent Fund—218930.1—Court-martial Fines." Likewise, courts martial fines resulting from forfeiting any balance remaining after satisfying other indebtedness of an enlisted man upon sentence to dishonorable discharge are taken up by the disbursing officer in his account as a credit to the trust fund "Deposits to Soldiers' Home Permanent Fund—218930.2—Court-martial Fines." This rule does not apply to court martial fines in the case of enlisted men other than those of the Regular Army in whose case the amount of courts martial fines is not included in the disbursement chargeable to the appropriation. (AR 35-2460; F. B. 128, 1941.)

416.9. Effect of mitigation of court martial sentence.

(1) *Sentence mitigated in same order.*—The action of a reviewing authority in approving a sentence and simultaneously remitting a portion thereof is legally equivalent to approving only the sentence as reduced. Where the mitigation is a part of the action in approving the sentence, it is effective at the same time as such approval, and if the fine is completely mitigated, no court martial fine whatsoever accrues.

(2) *Sentence mitigated by separate order.*—When the mitigation or remission of the sentence is by a separate and distinct action, even on the same day on which the sentence was approved, the mitigation or remission will not operate to restore the pay forfeited by the approval of the sentence. Thus the court martial fine accrues from the first of the month in which approved to the day preceding that of the mitigation.

Example: An enlisted man on October 16 is sentenced to forfeit \$20 per month for 2 months and on the same date, by separate order, the unexecuted portion of the sentence is remitted. The forfeiture accrued for the period October 1 to 15, inclusive, in the sum of \$10, which amount should be collected. (AR 35-2460.)

416.10. Remission of forfeiture.

(1) *Power of remission.*—Courts martial forfeitures accrue as the pay is earned. The power of remission or mitigation will extend to all uncollected forfeitures adjudged by sentence of court martial. A sentence which imposes both confinement and forfeiture inflicts two separate and distinct punishments, and remission of an unexecuted portion of one would not necessarily affect the other. A forfeiture of pay once collected cannot be remitted.

(2) *No pay available for forfeiture because of prior indebtedness.*—When the unexecuted portion of a sentence is remitted no further

STOPPAGES, ALLOTMENTS AND PAY RESERVATIONS 416.10

forfeiture accrues, and in addition thereto, the enlisted man is relieved of any accrued forfeitures in excess of two-thirds of the pay due him on date of remission less prior existing indebtedness. Where an enlisted man is sentenced to a forfeiture of pay, any authorized indebtedness to the United States or its instrumentalities contracted prior to the date of the sentence must be deducted prior to the forfeiture and, until sufficient pay has accrued to satisfy such prior indebtedness, there is nothing against which the forfeiture will operate. The remission of all or a part of the forfeiture will be effective, in accordance with the terms of the remission, upon any pay which had not accrued for forfeiture at the date of remission.

Example: An enlisted man (other than Regular Army) who was last paid to August 31 and whose rate of pay is \$54 is sentenced to forfeit \$36 per month for 3 months by court martial order dated September 20. Forfeiture of pay is remitted by order dated November 16. Pay roll for November shows pay status as follows:

Accrued pay:

September \$32.40 (AWOL 1-12)

October 54.00

November 37.80 (AWOL 1-9)

Indebtedness (prior to sentence) \$1.50 ldry.

Settlement

	Pay	Subject to stop- page $\frac{2}{3}$ pay	Prior debt	Balance of $\frac{2}{3}$ pay for CM fine	CM fine accrued	CM fine collect	Total stoppage	Net pay
September.....	32.40	21.60	1.50	20.10	36.00	20.10	21.60	10.80
October.....	54.00	36.00	----	36.00	36.00	36.00	36.00	18.00
	86.40	57.60	1.50	56.10	72.00	56.10	57.60	28.80
November 1-15....	10.80	7.20	----	7.20	18.00	7.20	7.20	3.60
November 16-30..	27.00	----	----	----	----	----	----	27.00
Total.....	124.20	64.80	1.50	63.30	90.00	63.30	64.80	59.40
CM forfeiture collected.....								63.30
Balance as remitted.....								26.70

Since this enlisted man is not one of the Regular Army, the court martial fine is not disbursed for collection. (See par. 416.8.) The pay roll for the above account will be stated as follows:

Total amount due	Stoppage	Balance paid	Information only
\$60.90	\$1.50	\$59.40	\$63.30 CMF

(3) *Concurrent forfeitures.*—A sentence of forfeiture of pay imposed while a prior sentence of forfeiture is in effect operates only on the balance of pay available for stoppage and not absorbed by previous sentence. The remission of all or part of the second sentence is therefore effective upon any pay which had not accrued for forfeiture at the date of remission.

(4) *Effect of discharge on forfeiture.*—Discharge operates to remit such portion of a sentence involving forfeiture of pay as extends beyond the date of discharge, including any unexecuted part of the forfeiture. An honorable restoration to duty to serve out an uncompleted enlistment from which an enlisted man has been sentenced to dishonorable discharge revives a court martial forfeiture unsatisfied owing to the dishonorable discharge. (AR 35-2460.)

416.11. Suspension of forfeiture.

(1) *Effect on sentence.*—An order suspending a sentence of forfeiture of pay is effective to relieve the enlisted man of such forfeiture from and including the date of the order, except that, when the suspension is simultaneous with the approval of the sentence and a part of the action thereon, the principle of paragraph 416.9 (1) will govern.

(2) *Suspension vacated.*—The vacation of an order of suspension is effective to revive the forfeiture from and including the date of such vacation, no forfeiture having accrued for the period of suspension. For example, an enlisted man's sentence to a forfeiture of pay for 3 months on October 10 was suspended November 11. Suspension vacated December 16. Court martial forfeiture accrues from October 1 to November 10, inclusive, and from December 16 to January 20 or to such time that the entire forfeiture of 3 months is satisfied, if not sooner remitted. Thus, a suspension is merely a stay of execution and does not lessen the period of the 3-month forfeiture. (AR 35-2460.)

416.12. *Forfeiture of pay while sick not in line of duty.*—Where pay is forfeited by an enlisted man by reason of absence from duty because of sickness not in line of duty, a court martial sentence to forfeit part of his pay per month during such absence from duty is an *additional* forfeiture legally made. It becomes and remains a fixed indebtedness and will be satisfied unless remitted. (AR 35-2460.)

417. Detained pay.

417.1. *Treatment of collection.*—When a court martial sentence directs a detention of pay, the full amount of the enlisted man's pay will be included in the disbursement and the amount to be detained taken up as a collection to the credit of the appropriation "Finance Service, Army." For example, an enlisted man whose rate of pay

STOPPAGES, ALLOTMENTS AND PAY RESERVATIONS 417.2

is \$54.00 per month is sentenced to have \$10.00 of his pay detained. When settling the pay roll the computation would be as follows:

<i>Total amount due</i>	<i>Stoppages</i>	<i>Balance paid</i>	<i>Collections</i>
\$54	\$10	\$44	FSA 194- \$10

It will be noted that the *entire* amount of pay has been disbursed to permit the collection of \$10.00 detained, as distinguished from a court martial forfeiture in the case of an enlisted man other than the Regular Army, where that part of the pay equaling the forfeiture is *not disbursed*, illustrated in paragraph 416.10 (2).

417.2. Remission.—A remission of detained pay applies only to pay accruing on and after date of remission.

417.3. Payment.—Amounts detained will be refunded to the enlisted man only upon separation from active service. The amount detained, the authority for the detention, and citation of the pay roll(s) on which same was collected, will be shown on the final statement or final pay roll. Collections of detained pay will be refunded from the appropriation "Finance Service, Army," current at the date of separation. (AR 35-2460.)

417.4. Method of stating on final account.—The amount and authority for detained pay will be shown on the final account as follows: "For pay detained by court martial *FIFTEEN* and *00/100* dollars (\$15.00) SCMO 12 Aug. 12/41; collected on pay roll Co. B, 104th Inf. for August/41, Voucher 1126, accounts of Major John Doe, F.D., September 1941. (AR 35-2460; AR 345-155.)

418. Precedence of stoppages and deductions.—Authorized stoppages will be entered on the pay rolls and final statements and deducted at the time of settlement of accounts of enlisted men, in the priority of the following subparagraphs.

418.1. Reimbursement to the United States.—The following items are collected on the pay account and must be deposited to the credit of the Treasurer of the United States (AR 35-2440):

- (1) Deductions for maintenance United States Soldiers' Home.
- (2) Overpayments.
- (3) Government insurance premiums.
- (4) Allotments of pay when allottee has been paid (Class E and F allotments).
- (5) Ordnance property.
- (6) Signal property or services.
- (7) Army Air Forces property.

418.2 ENLISTED MEN'S PAY AND ALLOWANCES

- (8) Medical supplies.
- (9) Engineer property.
- (10) Chemical warfare property.
- (11) Camp and garrison equipage.
- (12) Clothing.
- (13) Regular supplies.
- (14) Transportation or transportation of supplies.
- (15) Subsistence and subsistence stores.
- (16) Barracks and quarters.
- (17) Government property lost or damaged (General Fund Receipts).
- (18) Government-owned laundry (General Fund Receipts).
- (19) Reward for apprehension, deserters.
- (20) Other expenses for apprehension, absent without leave.

418.2. Reimbursement to individuals and agencies.—The following items are deducted on the pay account and remitted by check to the activities concerned by the disbursing officer making the deduction (AR 35-2440):

- (1) Post laundry (not Government-owned).
- (2) Army exchange.
- (3) Company fund.
- (4) Company or post tailor.
- (5) Educational and recreational activities.
- (6) Army Motion Picture Service.
- (7) Noncommissioned officers' club.
- (8) For damages to private property (105th AW).
- (9) Disbursing officers, when refundment has been made by them of overpayments made to enlisted men.
- (10) Deductions for rental of premises occupied by dependents.

418.3. Court martial.

Courts martial fines and forfeitures. (AR 35-2440.)

SECTION II

ALLOTMENTS

419. Class F deductions for support of dependents.

419.1. Determination of amounts.—The Servicemen's Dependents Allowance Act of 1942 authorizes the payment of monthly family allowances to certain dependents of enlisted men of grade four and below. These allowances are to be increased by a contribution of \$22.00 (in the case of Class A or B dependents) or \$27.00 (for both classes of dependents), to be deducted from the enlisted man's pay

STOPPAGES, ALLOTMENTS AND PAY RESERVATIONS 419.2

each month. A tabulation of Government contributions and deductions to be made from the pay of enlisted men within the scope of this act is shown in figure 7. (Cir. No. 288, W. D., 1942.)

(1) Class of deductions	(2) Government contribution	(3) Deduction from pay of enlisted man	(4) Total
Class A (compulsory upon application):			
Wife, no child.....	\$28	\$22	\$50
Wife, 1 child.....	40	22	62
and \$10 to be added (Col. 2) for each additional child.....		22	
No wife, 1 child.....	20	22	42
and \$10 to be added for each additional child.....		22	
Divorced wife (alimony payable).....	20	22	42
Class B (optional when dependency proved)			
With no Class A:			
1 parent.....	15	22	37
2 parents.....	25	22	47
\$5 for each grandchild, brother or sister.....	5	22	27
Combination of Class A and Class B:			
Contributions by Government are the addition of both classes in a given case.			
Rate of deductions.....		27	
Example:			
(A) Wife with 2 children.....	50	22	72
(B) 1 parent.....	15	5	20
Total.....	65	27	92

FIGURE 7.—Schedule of monthly allowances and deductions.

419.2. Discontinuance upon promotion or separation.—Payments of family allowances will be made for periods of full months only. Therefore, if an enlisted man is promoted above grade four or discharged at any time during a month, the deduction will be made for the full month. In case of discharge, where the amounts due the enlisted man are insufficient to cover the complete deduction, as much of the amount as possible will be collected from his final pay and no other action taken, except that in cases of discharge to accept a commission or warrant officer appointment, any uncollect-

419.3 ENLISTED MEN'S PAY AND ALLOWANCES

ible amount will be a charge against the enlisted man's pay in his new status. (Cir. No. 288, W. D., 1942.)

419.3. Method of handling deductions on pay rolls.—Class F deductions appearing on pay rolls and final statements will be dropped from the total amount due and not carried to collections, in the same manner as provided for allotments.

419.4. Deductions not affected by imposition of court martial forfeiture.—Class F deductions required as the enlisted man's contribution to the family allowance will not be disturbed or affected by court martial forfeiture of pay nor included in the computation of the enlisted man's pay for the purpose of determining the amount of court martial forfeiture that may be assessed. See example in paragraph 416.3. (Cir. No. 288, W. D., 1942.)

420. Entry of class E allotments on pay rolls.

420.1. When made.—Receipt of W. D., A. G. O. Form No. 29 (Authorization of Allotment of Pay), required in all cases of Class E allotments of pay, will be acknowledged by the Office of Dependency Benefits, 213 Washington St., Newark, N. J. An allotment will be entered on the pay roll for the month in which it commences without waiting for any report from the Office of Dependency Benefits that the allotment has been received and accepted. (AR 35-5520.)

420.2. Deductions for 2 or more months.—Allotments will be entered in the appropriate column and in case deduction is being made for 2 or more months, there will be shown separately the amount covering each month including those entered under "Remarks." In no instance will two or more monthly allotments be included in one sum. (AR 345-155.)

420.3. Refund of allotment deducted beyond date of discontinuance.—When an allotter in whose case notification of discontinuance has been forwarded continues in service on active duty, deduction to meet the allotment will be continued until acknowledgment is received from the Office of Dependency Benefits, which, in making the acknowledgment, will state the date to which the allotment has been paid and will authorize the repayment to the allotter of any pay deducted in excess of the payment of the allotment. (AR 35-5520.)

420.4. Final statement.—In case of discharge, Class E allotments not collected through deduction on the pay roll will be noted on the final statement, and the amount so entered will be deducted. Such collection will be made in order to protect the interests of the certifying officer responsible for the original error. (F. C. B-5.)

421. Entry of class D and class N allotments on pay rolls.

421.1. How made.—Class D and Class N allotments will be entered on the pay roll in the appropriate column provided therefor.

421.2. Deductions for 2 or more months.—The same procedure will be followed as shown in paragraph 420.2.

421.3. Advance of first premium on class N allotment.—The first premium due under a National Service Life Insurance Policy may be advanced from the active service pay of an enlisted man. When the first premium on Class N insurance is not paid by direct remittance to the Veterans' Administration, the premium required for the advance payment, together with the one due for the ensuing month, will be entered for the first month or part of month subsequent to the date of application for insurance. For example, if the policy is to be effective in December and the monthly premium is 73 cents, the pay roll for December should show in the appropriate column "Adv. 73¢; December 73¢." In no instance will the two monthly deductions be stated in one sum. For those enlisted men carried on a pay roll and not paid or to whom no amount is due, disbursing officers will circle or underline in red the insurance amounts. (AR 345-155.)

421.4. Refund of deduction where no insurance carried.—When through error deductions of premiums for Government or National Service Life Insurance have been made from the pay of an enlisted man carrying no such life insurance, reimbursement of the amount erroneously deducted may be made on pay rolls or final statements when credit is claimed on such forms. The credit remark will contain a full statement of all pertinent facts. (Cir. No. 57, W. D., 1923.)

421.5. Correction of overdeductions.—Overdeductions made on pay rolls, except in the case of erroneous deductions, will be refunded only by the Veterans' Administration and therefore should not appear as a remark on subsequent pay rolls. (F. C. B-5.)

421.6. Correction of underdeductions.

(1) *Class D.*—Underdeductions can be collected on pay rolls only when accompanied by two copies of a statement from the Veterans' Administration on U. S. V. B. Form No. 1041. In case of a discharge of an enlisted man, collection should nevertheless be made on his final statement in order to protect the interest of the certifying officer responsible for the original error. (F. C. B-5.)

(2) *Class N.*—U. S. V. A. Form No. 1041 indicated in (1) above is not required in support of adjustments of underdeductions for premiums on National Service Life Insurance. (F. B. 112, 1941.)

422. Method of handling allotments and deductions on pay vouchers.—Charges for all classes of allotments and deductions appearing on pay rolls or final statements will be dropped from the total amount due and not carried to collections, irrespective of whether or not the charge pertains to the current pay period or covers a period for which payment has already been made without proper deduction. (F. C. B-5.)

Example: In the case of an enlisted man whose pay is \$50.00 per month, who has an allotment of \$18.00 per month for which no deduction was made in the preceding month, the current pay roll should be computed as follows:

<i>Allotments</i>	<i>Total amount due</i>	<i>Amount of stoppages</i>	<i>Balance paid</i>
\$36	\$14		\$14

423. Limitation on amount of allotment.—Enlisted men may allot so much of their base, longevity and foreign service pay, and monetary allowances for dependents as will leave, after all deductions have been made, a balance of \$10.00 or such greater amount as may be determined by their commanding officers to be sufficient for personal needs. Flying pay or additional pay for parachute duty will not be included in the amount from which allotment may be made. (AR 35-5520.)

424. When allottee may expect payment.—If an allotment is made beginning November 1, the first deductions should be made on the November pay roll, and the first allotment check should be received by the allottee between December 5 and 15. Thereafter, payments may be expected shortly after the 5th of the month. Payment of allotments is not deferred pending receipt of information as to deductions made.

SECTION III

PAY RESERVATIONS

425. Deduction for pay reservations.

425.1. Definition.—A definite portion of the pay of an enlisted man which is authorized to be used for the purchase of United States War Bonds is designated as a "Class A pay reservation," and should not be confused with allotments or deductions covered in a previous section of this chapter. Pay reservations will not be accepted for less than \$1.25 in the case of enlisted men, and must be in multiples of \$1.25. (Cir. No. 215, W. D., 1942, as amended.)

425.2. Notation on pay rolls.—Such deductions will be stated in the column of the pay roll headed "Subsistence" under "Allowances." In the event no subsistence allowances appear, the caption "Subsistence" will be changed to read "Class A pay reservations." However, if both subsistence allowances and War Bond deductions appear on the same pay roll, the caption "Subsistence" will be changed to read "Subsistence and Class A pay reservation." A capital "S" will be placed after each subsistence allowance listed, and a capital "A" after each bond deduction listed. (Cir. No. 215, W. D., 1942.)

425.3. Suspended when stoppages of pay excessive.—When authorized stoppages are in excess of two-thirds of the accrued pay of an enlisted man, no deduction for Class A pay reservation will be made unless he so requests. Deductions will be resumed only when the individual has sufficient credits to justify such action. (Cir. No. 215, W. D., 1942.)

426. Abstract of Class A pay reservation deductions.

426.1. Preparation.—Personnel officers preparing pay rolls of enlisted men will forward with each pay roll to the disbursing officer a W. D., F. D. Form No. 54 (Tentative) (Abstract of Class A Pay Reservation Deductions) in duplicate duly certified. The abstract (fig. 8) will show the names of the individuals, Army serial numbers, the month or months for which pay reservations were deducted, and the amount of the deduction. The disbursing officer, after making payment of the pay rolls, will red-line on the abstract the names of the individuals red-lined on the pay rolls, insert voucher numbers, month and station number in the appropriate columns, and add his certificate on the cover sheet only of the abstract to the effect that deductions have been made from the pay of the individuals concerned. The amount collected will be deposited to the credit of the Disbursing Officer, War Bond Division, Washington, D. C. (Cir. No. 364, W. D., 1942.)

426.2. Disposition of abstracts.—Originals of the abstracts and as many follow sheets as may be necessary will be forwarded by the disbursing officer to the Disbursing Officer, War Bond Division, Office of the Chief of Finance, Washington, D. C., not later than the 5th and 20th of the month following the period reported. The duplicate of the abstract will be retained for filing with the disbursing officer's retained accounts. (Cir. No. 364, W. D., 1942.)

426.3 ENLISTED MEN'S PAY AND ALLOWANCES

W. D., F. D. Form No. 54
(Tentative)

ABSTRACT OF CLASS A PAY RESERVATION DEDUCTIONS

Abstract of Class A pay reservations deducted from the pay of commissioned officers (Army nurses, warrant officers, and enlisted men) ¹ wherever stationed, and civilian employees outside the continental limits of the United States, except Alaska, Hawaii, Panama, and Puerto Rico.

Name	Serial number	Month or months for which pay reservations were deducted	Voucher and month ²	Amount
Total				

I certify that the above abstract (sheets numbered -- to --, inclusive) is correct.

(Name) (Grade)

Personnel officer

I certify that the amounts shown on this abstract consisting of ----- sheet have been deducted from the pay of the individuals concerned on the vouchers stated above, -----, 194-----, accounts of the undersigned, and transferred to the Disbursing Officer, War Bond Division, Office Chief of Finance, C. D. No. ---- dated -----, 19-----.

(Name) (Grade)

Disbursing officer

Disposition :

Original—Disbursing Officer, War Bond Division, Washington, D. C.

Duplicate—Retained with disbursing officer's account.

¹ Strike our words not applicable.

² This column to be completed by disbursing officer.

FIGURE 8.

426.3. Numbering of abstracts.—The abstracts in each disbursing account will be numbered serially by the disbursing officer beginning with No. 1 on July 1 of each year. (Cir. No. 364, W. D., 1942.)

426.4. Abstracts for oversea personnel.—Abstracts prepared for oversea personnel will be forwarded by air mail to the Disbursing Officer, War Bond Division, Office of the Chief of Finance, Washington, D. C. (Cir. No. 364, W. D., 1942.)

CHAPTER 5

PAYMENTS UPON SEPARATION FROM SERVICE

501. Reasons for separation from service.—Enlisted men may be separated from active service for various reasons as enumerated below. The different types of discharge together with the discharge certificate issued in each case are also shown. No certificate is issued in the case of those separated either by retirement or death. For enlisted men of the National Guard or Regular Army Reserve, reverting to an inactive status (as distinguished from discharge) a release from active service is issued. During wartime, discharges on account of expiration of enlistment are suspended inasmuch as all enlistments in effect at the outbreak of the war are continued in force until 6 months after termination of hostilities unless sooner released by Executive order.

(1) **Honorable discharge (white certificate), W. D., A. G. O. Form No. 55 (Honorable Discharge from the Army of the United States):**

(a) Disability including insanity.

(b) Minority.

(c) Dependency (occurring after entry into service).

(d) Inaptitude or lack of adaptability.

(e) Convenience of the Government.

1. To accept appointment as commissioned or warrant officer.

2. To accept appointment to the United States Military Academy.

3. To enter United States Soldiers' Home.

4. Importance to national health, safety, or interest.

5. Key men in industry necessary to war production.

6. Erroneous induction of selective trainee through incorrect classification.

7. Over 38 years of age and unable to perform military service but qualified for work incident to the war effort.

(f) Writ of habeas corpus.

(2) **Discharge (blue certificate), W. D., A. G. O. Form No. 56 (Discharge from the Army of the United States).**

(a) Desertion (physical unfitness only).

(b) Fraudulent enlistment or induction, as concealment of desertion from other services or conviction by civil court.

(c) Habits rendering retention in service undesirable; or disqualified for service through misconduct.

(d) Conviction by civil court.

(3) Dishonorable (yellow certificate), W. D., A. G. O. Form No. 57 (Dishonorable Discharge from the Army of the United States) (effected only by sentence of general court martial or a military commission).

(4) National Guard or Regular Army Reserve reverted to State control or inactive duty status.

(5) Other components released to Enlisted Reserve Corps on specific authority only for convenience of the Government, due to—

(a) Importance to national health, safety, or interest.

(b) Key men in industry necessary to war production.

(6) Retired enlisted men on active duty reverted to retired status.

(7) Dropped as a deserter.

(8) Retirement after 30 years of service, or for disability after 20 years of service.

(9) Death; or when having been reported as missing, or missing in action, a finding of death has been made by The Adjutant General. (AR 615-360.)

502. Method of settlement of accounts.—Below is shown a chart of the most common causes of separation from the service together with forms used in settlement of the various accounts dealing therewith and the travel pay. The columns as listed show—

Column 1—Causes, necessarily to be indicated on all accounts to determine pay and allowances to which entitled.

Column 2—F/S signifies final statement (War Department Form No. 370 (Public Voucher—Final Statement of Account of Soldier)). In the case of a considerable number of enlisted men separated by honorable discharge on the same day from the same organization, the use of final pay roll (War Department Forms No. 371 (Public Voucher—Final Payment Roll of Organization or Regiment) and No. 371a (Public Voucher—Final Payment Roll of Organization or Regiment) (insert) is prescribed. Suppl. P/R signifies supplemental pay roll. The regular pay roll form superimposed by the word “supplemental” is used for settlement of accounts of those who are given discharges other than honorable, including dishonorable, and are not entitled to any pay or allowances.

Column 3 has to do with whether or not travel pay is payable. T/R & Sub signifies that in lieu of travel pay the enlisted man is entitled to transportation and subsistence for the time involved in the travel.

Cause	Paid on—	Travel pay
<i>Discharges</i>		
Disability ¹	F/S	Yes.
Insanity ¹	F/S	Yes.
Minority	F/S	T/R & Sub.
Dependency	F/S	Yes.
Inaptitude or lack of adaptability	F/S	Yes.
Convenience of Government except on discharges to enter United States Soldiers' Home or to continue in active service under new status.	F/S	Yes.
To enter United States Soldiers' Home	F/S	No.
To accept appointment as commissioned or war- rant officer.	F/S	No.
To accept appointment to the United States Mili- tary Academy.	F/S	No.
Desertion	Suppl P/R ..	No.
Desertion, forfeiting soldiers' deposits	Suppl P/R ..	No.
Fraudulent enlistment or induction	Suppl P/R or F/S	T/R.
Undesirable habits or misconduct	F/S	Yes.
Conviction by civil court	F/S	No.
Dishonorable discharge	Suppl P/R or F/S	No.
National Guard reverted to state control	F/S	Yes.
Honorable discharge	F/S	Yes.
<i>Separation other than by discharge</i>		
Regular Army Reserve reverted to inactive duty status.	F/S	Yes.
Released to Enlisted Reserve Corps for conveni- ence of the Government.	F/S	Yes.
Retired enlisted men on active duty reverted to retired status.	F/S	T/R & Sub.
Dropped as a deserter, settlement to be withheld until 1 year thereafter.	Suppl P/R ..	No.
Retirement	F/S	T/R & sub. or 3c per mile.
Death ²	F/S	No.

¹ Not entitled to travel pay when sent to an institution at the expense of the Government. (See par. 504.4.)

² Settlement of arrears of pay and allowances is initially processed by the disbursing officer but final settlement is made by the General Accounting Office upon presentation of claim by the estate of the deceased. (See par. 511.3.) (AR 615-360.)

503. Final payment.**503.1. Forms used.**

(1) *Final statement.*—Column 2 of the chart shown in paragraph 502 indicates when a final statement is used in payment of the final account of enlisted men separated from the active service for various causes. This final statement is prepared in duplicate on War Department Form No. 370 and forwarded to the disbursing officer at the station of the enlisted man or to the nearest disbursing officer available, for payment on the date of separation. In the case of deceased enlisted men and those discharged for insanity, the final statement is prepared in triplicate and forwarded to the disbursing officer for processing. (AR 35-2480.)

(2) *Final pay roll.*—In lieu of the final statement prescribed in (1) above where a considerable number of men are discharged on 1 day from the same organization, such accounts may be stated on War Department Forms Nos. 371 and 371a (final payment roll). (Cir. No. 242, W. D., 1941; Cir. No. 324, W. D., 1942.)

503.2. Notification of separation.—In all cases of enlisted men separated from the active service at a place at which there is no disbursing officer, the officer who certifies the account will prepare a W. D., A. G. O. Form No. 39 (Notification of Discharge) and mail it to the disbursing officer who is to pay the account. Enlisted men will be advised to whom they should submit their final pay account for payment. (AR 345-465.)

503.3. Date to which pay accrues.

(1) *General rule.*—The general rule is that an enlisted man is in the service on the date of separation. Therefore, if pay otherwise accrues, it accrues to include the date of separation (if otherwise than dishonorable) or as a practical matter, to include the date of the court martial order, if sentenced to dishonorable discharge. (AR 35-2480.)

(2) *Discharged after imprisonment by civil authorities.*—An enlisted man discharged by reason of imprisonment under sentence of civil court is not entitled to pay from and including the date of arrest, even though afterwards pardoned. However, an enlisted man arrested and convicted by civil authorities, then returned to military control, although later discharged because of such conviction, is entitled to pay for the period during which he was under military control subsequent to his release by civil authorities. (AR 35-1420.)

503.4. Payment limited to items shown on final account.—

A disbursing officer is not authorized to pay any allowances on a final account except such as shown thereon. Any amounts properly due but

not paid on a final account may be settled only by the General Accounting Office, Washington, D. C. (AR 35-2480.)

503.5. Payment indorsement on certificate of separation from service.—Upon payment of the final account of an enlisted man separated from the active service who is paid by a disbursing officer, the latter must indorse the amount paid on the back of the certificate of separation, either discharge or release, in such a manner as not to affect the legibility of any entries thereon. He must also specify in the indorsement that payment was made in full. If payment was not made in full, notation to that effect together with the items omitted in settlement will be made.

503.6. Repayment of soldiers' deposits.

(1) *Ordinary procedure.*—When the enlisted man is being repaid his soldiers' deposits (upon final discharge or at such time prior thereto as prescribed by the Secretary of War), W. D., F. D. Form No. 33 (Soldiers' Deposit Book) issued to him at the time of such deposit must be presented with his pay account as a supporting paper. The disbursing officer, upon repayment of the deposits and interest accruing at date of payment, stamps or writes across the face of the deposit book the word "Paid" with the date and station of payment.

(2) *When deposit book lost.*—If an enlisted man has lost his deposit book, the personnel officer will secure from the enlisted man his affidavit to that effect and attach the same to the pay account. The affidavit must state the fact of and the circumstances attending the loss of the deposit book and also state affirmatively that he has not sold or assigned it. When deposits on final statements are paid without the deposit book by use of this affidavit, the disbursing officer will write on the discharge certificate, "Paid in full, including deposits," showing the total amount paid, with date of payment.

(3) *Verification of deposits by disbursing officer.*—At the time of repayment of soldiers' deposit, the disbursing officer may, in order to protect the interest of all concerned, verify by radiogram to the Chief of Finance any and all of the deposits listed for payment. (AR 35-2480; AR 345-475; F. B. 7, 1943.)

503.7. Loss of final statement.—A disbursing officer or other officer, to whom an enlisted man who has been discharged reports the loss or nonreceipt by him of a final statement to which he is entitled, will report the fact to the Chief of Finance, with any evidence the enlisted man may furnish in the matter, for transmission to the General Accounting Office, Claims Division, for settlement. The officer to whom an enlisted man reports such loss will instruct

503.8 ENLISTED MEN'S PAY AND ALLOWANCES

him, before presenting an application to the General Accounting Office, to make diligent inquiry at the post office where the final statement was mailed, if such was the case, and the post office to which it was addressed, to ascertain whether it is being held at either of such offices for insufficient address or other cause. If the final statement was not mailed, a thorough search should be made, through message center, orderly room, or any other place in which it might be located. (AR 35-2480.)

503.8. Transfer of final statement.—The transfer by an enlisted man of a claim for pay due on his final statement is recognized only when made after discharge, in writing, indorsed on the final statement, signed by the enlisted man and witnessed by a commissioned officer or a warrant officer. The officer witnessing the transfer will indorse on the discharge certificate or certificate of separation the fact of transfer of the final statement, and on the final statement the fact that such indorsement has been made. (AR 35-2480.)

503.9. Model remarks on final statement.—See appendix II.

504. Travel pay upon separation.

504.1. Upon discharge.—An enlisted man discharged from the Army except by way of punishment for offense, receives 5 cents per mile for the distance from the place of his discharge or release from active duty to the place of his entry into active service as shown below. (AR 615-360.)

(1) *Regular Army.*—To the place of his acceptance for enlistment.

(2) *National Guard.*—To the home station of his National Guard unit at the time of order into active service, or to the place where he was selected for enrollment in the Civilian Conservation Corps in the case of a Civilian Conservation Corps enrollee so inducted.

(3) *Selective trainees.*—To the location of the local board where first reporting for delivery to an induction station.

(4) *Enlisted Reserve Corps.*—To the place from which ordered to active duty.

(5) *Army of the United States.*—To the place of acceptance for enlistment.

(6) *Regular Army Reserve.*—To the place from which ordered to active duty.

504.2. Release to former status.

(1) *Retired enlisted men.*—When retired enlisted men called to active duty are released to their former status as retired enlisted men, they are entitled to transportation to their homes and subsistence for the travel time involved.

(2) *Other components.*—Members of components of the Army upon discharge or relief or release to an inactive duty status, either to the National Guard, Regular Army Reserve, or Enlisted Reserve Corps, are entitled to 5 cents per mile to the points indicated under their respective components in paragraph 504.1. (AR 615-360.)

504.3. Cause of discharge determines right to travel pay.—The reason for discharge in all cases should be shown on the final statement for determination of the enlisted man's right to travel pay. The order directing such discharge should be shown on the final statement together with the actual cause for such discharge as indicated therein. In addition, under "Remarks" there should be stated whether or not the enlisted man is entitled to travel pay. (AR 345-475.)

504.4. Disabled, and furnished transportation in kind.—An enlisted man who is discharged on account of permanent disability (physical or mental) and sent in the care of attendants at the expense of the United States, to a hospital or to the custody of his family, is not entitled to travel pay. (AR 35-2560.)

504.5 Distances involving sea travel.

(1) *Not payable for sea travel.*—For sea travel involved between place of separation and place of entrance into active service, only transportation in kind and subsistence en route are allowed except as stated in (2) below.

(2) *Land travel including certain water travel.*—For the purpose of determining travel pay for enlisted men on separation from the service, travel in the Philippine Archipelago, the Hawaiian Archipelago, the home waters of the United States, and between the United States and Alaska is regarded as land travel within the United States.

(3) *Established routes for sea travel.*—The established routes of travel by water between the continental limits of the United States and Panama, Puerto Rico, Hawaii, and the Philippines are as follows:

(a) *Entrance within and separation without the United States.*—In the case of enlisted men entering active service in the United States and separated from such service at an oversea station, the basis for computation of travel pay is through the regular port of call for Army transports nearest the place of the enlisted man's entrance into service.

Example.—Accepted for enlistment at Salt Lake City, Utah; honorably discharged at Honolulu, T. H. Travel pay is computed from the nearest port of call for Army transports, which in this case is San Francisco, California, to place for acceptance for enlistment, Salt Lake City, Utah.

(b) *Entrance without and separation within the United States.*—In the case of enlisted men entering active service in overseas stations and separated from active service in the United States, the basis for computation is through the regular port of call for Army transports nearest the place of such separation.

Example.—Accepted for enlistment at Corozal, Canal Zone; honorably discharged at Plattsburg Barracks, New York. Travel pay is computed from Corozal, Canal Zone, to Cristobal, Canal Zone (port of embarkation) and from New York (regular port of call for Army transports) to Plattsburg Barracks, New York.

(c) *Regular ports of call for Army transports.*—For the purpose of computation of travel pay under (a) and (b) above, New York, New York, San Francisco, California, Charleston, South Carolina, New Orleans, Louisiana, and such other similar ports that may hereafter be designated are considered as regular ports of call for Army transports. (AR 35-2560.)

505. Discharged for fraudulent enlistment.

505.1. *Preparation and disposition of account.*—In all cases of enlisted men discharged by reason of fraudulent enlistment, except when deposits are due, the enlisted man's account is stated in full on a supplemental pay roll. All stoppages, charges, credits for deposits, etc., and unsatisfied indebtedness should be stated together with number, date, and source of the order or other authority effecting such discharge. The supplemental pay roll in duplicate is submitted immediately to the disbursing officer who regularly pays the organization of the discharged enlisted man, for settlement. Each supplemental pay roll, even though there be nothing due, is taken up as a numbered voucher in the disbursing officer's account. On the regular pay roll of the organization, in lieu of the enlisted man's account, there should be shown a "remark" in the following form: "Account stated on supplemental pay roll submitted to the disbursing officer at _____

(Place)

_____." (AR 345-155; F. C. B-5.)

(Date)

505.2. *When final statement furnished.*—An enlisted man discharged by reason of fraudulent enlistment who has deposits due him is furnished a final statement at date of discharge in lieu of the supplemental pay roll referred to in paragraph 505.1. Settlement of his account thereon is then made as outlined below, except that the amount due for deposits together with any accrued interest, is paid the enlisted man.

505.3. *When held to service under prior enlistment.*—When an enlisted men in a fraudulent enlistment is dropped from the records

under such fraud and is held to service under his prior enlistment, a separate supplemental pay roll is not prepared. Both accounts are stated on the regular pay roll of the organization of his prior enlistment.

505.4. Settlement of account.

(1) *Expenditures for pay and allowances.*—Enlisted men discharged on account of fraudulent enlistment do not earn any pay but are permitted to retain such pay and allowances as they have received. Therefore, in paying accounts of such enlisted men, the amount disbursed should equal the total amount of indebtedness due the United States (as distinguished from individuals and agencies) as may be considered an advance of pay unless such total indebtedness exceeds the accrued pay and allowances payable from the appropriation "Finance Service, Army," in which case the expenditure will equal the accrued pay and allowances payable from that appropriation.

(2) *Collection of amounts due the United States.*—Collection in an amount equal to the amount expended, except as provided in paragraph 505.2, is made and distributed in accordance with the remarks on the voucher. In the case of enlisted men of the Regular Army, deduction for maintenance of the United States Soldiers' Home is prorated for the full period of the service covered by the voucher. The application of the enlisted man's credits toward his indebtedness covers amount due to the United States only, as shown in paragraph 418.1 and may not be extended to instrumentalities thereof, such as indebtedness to an exchange. (F. C. B-5.)

506. Accounts of deserters.

506.1. *Preparation and disposition.*—Supplemental pay rolls required in the case of deserters are submitted in the same manner as prescribed in paragraph 505.1, for enlisted men discharged on account of fraudulent enlistment. This pay roll remains with the service record of the deserter in the custody of the post commander for a period of 12 months from the date of desertion unless the enlisted man returns to military control prior to expiration of that period. (AR 35-2480.)

506.2. *Returned to military control within 12 months.*—In the event the enlisted man returns to military control within 12 months from the date of desertion, the post commander holding the supplemental pay roll is immediately advised of such return. He is then required to return the supplemental pay roll and the service record to the personnel officer who is charged with the duty of maintaining such records, or to the appropriate personnel officer in case of return to other than the station from which deserted. (AR 345-155.)

506.3 ENLISTED MEN'S PAY AND ALLOWANCES

506.3. Not sentenced to dishonorable discharge.—If the enlisted man is tried for desertion, found guilty thereof, or guilty of being absent without leave only, and not sentenced to be dishonorably discharged, or if not tried, but by administrative action is held in the service, and the charge of desertion is not removed, the supplemental pay roll is destroyed. On the regular monthly pay roll of the organization in which he is held to serve, the same ante desertion account, if correct, is stated with the post desertion account added thereto. (AR 345-155.)

506.4. Discharged without removal of desertion charges.—If by administrative action he is discharged without removal of the charge of desertion, the post desertion account is added to the supplemental pay roll, properly certified, and the same submitted to a disbursing officer for settlement. (AR 345-155.)

506.5. Not returned to military control within 12 months.—When the enlisted man does not return to military control within 12 months, the post commander submits the supplemental pay roll to the local disbursing officer for settlement. The latter then makes settlements in accordance with paragraph 506.6. Upon settlement, the original W. D., A. G. O. Form No. 27 (Statement of Accounts), duly prepared by the disbursing officer in accordance with paragraph 509.1, is forwarded to the post commander for attachment to the service record. (AR 345-155; AR 615-300.)

506.6. Accounting for net amount due.

(1) *Regular Army.*—The total amount of pay and allowances otherwise due an enlisted man of the Regular Army at time of desertion, exclusive of any deposits and interest thereon, is applied against his total indebtedness including courts martial fines accrued at that date. The balance, if any, together with any soldiers' deposits he may have and interest thereon, is taken up as a credit to the trust fund "Deposit to Soldiers' Home Permanent Fund—218930.3—Forfeiture by Desertion." (F. C. B-5.)

(2) *Other than Regular Army.*—In the settlement of accounts of deserters, other than those of the Regular Army, the disbursing officer makes an expenditure only in an amount sufficient to effect collection of indebtedness stated in the account, less courts martial fines and forfeiture by desertion, but not to exceed the amount of accrued pay and allowances. The balance remaining, if any, after authorized collections have been made in their order of precedence, is left in the appropriation. A statement showing such amount withheld is entered on the pay roll by the disbursing officer. For accounting purposes the amount of courts martial forfeitures withheld is identified as either

"Withheld by court-martial orders \$-----" in the case of courts martial fines accruing at date of desertion, or "Withheld because of desertion \$-----" in the case of any balance which would otherwise be due. (AR 35-2480.)

507. Sentenced to dishonorable discharge.

507.1. Preparation and disposition.—In all cases of enlisted men sentenced to dishonorable discharge, except when deposits are payable, the enlisted man's account is stated in full on a supplemental pay roll. All stoppages, charges, credits for deposits (if forfeited), etc., and amounts due the United States, together with the number, date, and source of court-martial order imposing the sentence of dishonorable discharge should be stated. The supplemental pay roll is submitted immediately to the disbursing officer who regularly pays the organization of the discharged enlisted man. Each supplemental pay roll, even though there is nothing due, will be taken up as a numbered voucher in the disbursing officer's account. On the regular pay roll of the organization, in lieu of the statement of the enlisted man's account, there is shown a remark in the following form: "Account stated on supplemental pay roll and submitted to the disbursing officer at-----, -----."

(Place)

(Date)

(AR 345-155; F. C. B-5.)

507.2. On account of desertion.

(1) *How stated on supplemental pay roll.*—If the enlisted man is convicted of desertion and sentenced to be dishonorably discharged, the post desertion account is added to the supplemental pay roll previously submitted in accordance with paragraph 506, and the latter submitted to the disbursing officer for settlement.

(2) *Separate settlement under each status.*—

(a) *Desertion account.*—The method of settling the desertion account is the same as that prescribed in paragraph 506.

(b) *Post desertion account.*—In the computation of the post desertion account in the case of enlisted men dishonorably discharged, any pay and allowances accruing after return to military control from a desertion status are used to settle any unsatisfied indebtedness carried forward from the desertion account together with any indebtedness incurred after return to military control. (AR 345-155.)

(c) *Illustration of separate settlements.*—See supplemental pay roll in appendix IV.

507.3. Accounting for net amount due.

(1) *Regular Army.*—In the case of enlisted men of the Regular Army dishonorably discharged, the amount due at date of sentence,

507.4 ENLISTED MEN'S PAY AND ALLOWANCES

in excess of his total indebtedness including courts martial fines under sentences which do not involve dishonorable discharge, are taken up as a credit to the trust fund "Deposits to Soldiers' Home Permanent Fund—218930.2—Court-Martial Fines (Dishonorably Discharged)."

(2) *Other than Regular Army.*—In the settlement of accounts of enlisted men other than those of the Regular Army, the disbursing officer makes an expenditure only in the amount sufficient to effect collection of the indebtedness stated in the account, less courts martial fines and forfeitures both by desertion and dishonorable discharge, but the expenditure must not exceed the amount of accrued pay and allowances. The balance remaining, if any, after authorized collections have been made in their order of precedence, is left in the appropriation and a statement showing the amount so withheld is entered on the pay roll by the disbursing officer. For auditing purposes the amount withheld is identified as either "Withheld by court-martial orders \$_____" in the case of forfeitures whether or not involving dishonorable discharge, or "Withheld because of desertion \$_____" in the case of forfeitures by desertion. (AR 345-155.)

507.4. Repayment of deposits.

(1) *No confinement involved.*—If the enlisted man being dishonorably discharged has deposits which are not forfeited by desertion, the supplemental pay roll, if outstanding at the time of sentence, is destroyed. A final statement is then issued containing a full statement of his account to include the date of discharge. (AR 345-155.)

(2) *Confinement involved.*—When sentenced to dishonorable discharge and confinement, if the enlisted man has deposits, a final statement is prepared and delivered to the local disbursing officer. Payment is immediately made thereon to the post, camp, or disciplinary barracks prison officer by check drawn in favor of the enlisted man. The prison officer should acknowledge receipt of the amount received to the disbursing officer. (AR 345-75.)

507.5. Date to which pay accrues.—Pay will accrue to include the date of the court martial order sentencing the individual to dishonorable discharge. (AR 35-2480.)

507.6. Pay upon honorable restoration to duty.—An enlisted man having been dishonorably discharged and later restored to duty is entitled to pay from and including the date of actual restoration to duty. An honorable restoration to duty to serve out an incomplete enlistment from which an enlisted man has been sentenced to dishonorable discharge, revives a court martial forfeiture unsatisfied owing to the dishonorable discharge. (AR 35-1420.)

508. Donations upon discharge.

508.1. To discharged prisoners.—A donation of \$10 is made to each dishonorably discharged prisoner upon his release from confinement under court martial sentence, but such donation is not payable to a dishonorably discharged enlisted man where the sentence does not include confinement. (AR 35-2480.)

508.2. An account of fraudulent enlistment.—An enlisted man discharged for fraudulent enlistment is entitled to a donation of not to exceed \$10.00 providing he is without funds to meet his immediate needs. The responsibility for determination as to whether the enlisted man is in need of funds and the amount to be donated to him rests upon the organization commander. (AR 35-1460.)

509. Forms to be filed with desertion, dishonorable discharge, and fraudulent accounts.

509.1. Supporting forms.—In each case of desertion, sentence to dishonorable discharge, or discharge on account of fraudulent enlistment, regardless of whether or not there remains an unsatisfied indebtedness to the United States or its instrumentalities, there is filed with the pay roll or final statement W. D., F. D. Form No. 40 (Money Accounts Work Sheet) and the duplicate copy of W. D., A. G. O. Form No. 27. The original copy of the latter form is disposed of in accordance with paragraph 506.5. This rule also applies in any case of separation from the service where there remains an unsatisfied indebtedness due the United States or its instrumentalities. (F. C. B-5.)

509.2. Preparation.

(1) *W. D., F. D. Form No. 40.*—One copy of Money Accounts Work Sheet modified as the case may be for the particular case, is filed with each account indicated in paragraph 509.1, except that in each case covering two or more separate accounts, as desertion and discharge, a work sheet will be prepared for each such account. This point is illustrated in supplemental pay roll in appendix IV.

(2) *W. D., A. G. O. Form No. 27.*—Statement of Accounts is prepared in duplicate; the original is signed and disposed of in accordance with paragraph 506.5. In case of settlement of a desertion account and a discharge account, or of two periods of time under any conditions, the reason for closing the account for each period is shown together with the date of desertion or of discharge and/or sentence. In the event of submission of a second supplemental pay roll correcting a prior erroneous settlement, reference to both vouchers is shown on Form No. 27. When there are unsatisfied items of indebtedness due Government instrumentalities, a copy of the Statement of Accounts is furnished to each such instrumentality. (F. C. B-5.)

509.3. Settlement for two periods of time.—No settlement is made for two periods of time, for example, a desertion account and a dishonorable discharge account, unless it is known that the account for the first period has not been closed by another disbursing officer. The remarks on the pay roll for the second period should take cognizance of a W. D., A. G. O. Form No. 27 issued in connection with a settlement for the prior period. (F. C. B-5.)

510. Settlement of balance due insane enlisted men.—This class of accounts is submitted on final statement and any balance remaining after satisfying indebtedness due the United States or its instrumentalities is settled by the disbursing officer in the manner prescribed below.

510.1 When paid direct or to appointed guardian.—Any balance due is paid to the insane enlisted man if he is mentally competent to sign commercial papers, or to the legally appointed guardian, if there be one.

510.2. Mentally incompetent with no guardian.

(1) *Disposition of balance due.*—In cases where the enlisted man is not mentally competent to sign commercial papers and no guardian has legally been appointed, or if for any other reason payment is not deemed proper, an expenditure and corresponding collection of the amount due are made. In cases where actual payment is not made by the disbursing officer, the rule as to using only two-thirds of an enlisted man's pay to satisfy his indebtedness as stated in paragraph 403 does not apply. In making distribution of collections, any balance due the enlisted man is designated for deposit to the credit of "Trust Fund—218921—Proceeds from Effects of Mentally Incompetent Soldiers (names)." (AR 35-2480; F. C. B-5.)

(2) *Copy furnished for claim.*—Immediately after settlement provided for in (1) above, one copy of the final statement is sent to the General Accounting Office, Claims Division, with a statement that it is forwarded in connection with any claim arising therefrom. (AR 35-2480.)

511. Accounts of deceased enlisted men.

511.1. Action by disbursing officer.—This class of accounts is submitted on final statement in triplicate, and taken up in the disbursing officer's account. Immediately after settlement, one copy of the final statement is forwarded by the disbursing officer to the General Accounting Office, Claims Division, with a statement that same is forwarded in connection with any claim arising therefrom. (F. B. 62, 1942.)

511.2. Settlement.—All pay accruing to an enlisted man at date of death may be used to satisfy indebtedness due the United States or its instrumentalities. The rule as to using only two-thirds of such pay to satisfy indebtedness stated in paragraph 403 does not apply in settlement of accounts of deceased enlisted men.

(1) *Regular Army.*—Any amount due an enlisted man of the Regular Army at date of death, in excess of his total indebtedness, is taken up as a credit to the trust fund, "218920—Proceeds, Estates of Deceased Soldiers (fiscal year, name, grade, Army serial number, organization, and date of death)."

(2) *Other than Regular Army.*—The net balance due in the final settlement of the accounts of deceased enlisted men, other than those of the Regular Army, is left in the appropriation (not disbursed) subject to final adjustment by the General Accounting Office. For auditing purposes the amount withheld should be identified as "Withheld as unpaid balance \$-----." For illustration see final statement in appendix V. (AR 35-2480; F. C. B-5.)

511.3. Claim for arrears of pay.—For payment of the arrears in pay due an enlisted man at the time of his death, his nearest relative should file a claim with the General Accounting Office. This claim is made on Standard Form No. 1055 (Application for Payment of Amounts Due Deceased or Incompetent Civilian Employees, Officers, and Enlisted Men in the Military Service, and Public Creditors of the United States) which, upon the death of the enlisted man, is forwarded without request by the post adjutant or finance officer to the nearest relative of the deceased. In the case of an enlisted man who dies outside the continental limits of the United States, and whose next of kin is located within the continental limits of the United States, this form is furnished by the Finance Officer, U. S. Army, Washington, D. C. (F. B. 62, 1942.)

512. Death gratuity.

512.1. When payable.—In the case of an enlisted man on the active list or on active duty who dies from wounds or disease not the result of his own misconduct, his beneficiary or beneficiaries are entitled to a gratuity payment of 6 months' pay at the rate received by such enlisted man at the time of his death. This amount is paid from the appropriation, "Finance Service, Army." (AR 35-1540.)

512.2. Flight requirements not met when on flying status.—If the enlisted man dies while assigned to flying duty and has not made any flights during the 3 months succeeding the quarter in which he last met the flight requirements, his rate of pay for the payment of the 6 months' gratuity includes the increased pay for flying, al-

though no flying pay had accrued to him on the date of his death. (7 Comp. Gen. 476.)

512.3. Not payable when deceased absent without leave.—Where an enlisted man dies while absent without leave, no pay or allowances accrue to him. Accordingly payment to the beneficiary of the 6 months' gratuity is not authorized. (F. B. 126, 1942.)

512.4. Beneficiaries entitled to death gratuity.—Upon the death of an enlisted man the death gratuity is payable to his widow. If there is no widow, then it is payable to his unmarried child or children under the age of 21. If there is neither a widow nor an unmarried child or children under the age of 21, it is payable to the father, mother, brothers, or sisters designated as beneficiaries of the deceased who are otherwise qualified to receive such payment. As to more distant relatives, additional evidence as to their rights is required. (AR 35-1540; F. B. 104, 1942.)

512.5. Definition of "pay" for death gratuity.—The 6 months' pay due the beneficiary consists of all types of compensation the deceased enlisted man was receiving at the time of his death, except allowances. (AR 600-600.)

512.6. How payment is initiated.

(1) *Action by disbursing officer.*—To expedite payment of the death gratuity to the widow, child, or children, the disbursing officer who has regularly paid the deceased enlisted man forwards two copies of W. D., F. D. Form No. 6 (Public Voucher for Six Months' Death Gratuity Pay) to the person entitled to the payment, with the suggestion that he or she fill these out and mail them to the Finance Officer, U. S. Army, Washington, D. C., or other finance officer designated by the Chief of Finance to make the payment. Before the disbursing officer makes payment of the death gratuity he must definitely ascertain that the death of the enlisted man was not the result of his own misconduct.

(2) *Deceased in flying status.*—In addition to the steps described in the preceding paragraph, if the deceased enlisted man was in flying status, the local disbursing officer will furnish the following to the disbursing officer designated to make payment:

(a) Two copies of orders placing the enlisted man on flying duty.

(b) Copies of orders showing that the enlisted man held a pilot's rating if such be the case.

(c) A flight certificate furnished by the commanding officer showing qualifications for flying pay during the period of 3 months prior to the enlisted man's death.

(3) *Deceased outside continental limits of the United States.*—If the deceased enlisted man was located outside the continental limits

of the United States and his beneficiaries are located within the continental limits of the United States, the two copies of the Public Voucher for Six Months' Death Gratuity Pay are furnished to the beneficiaries by the Finance Officer, U. S. Army, Washington, D. C. (F. B. 62, 1942.)

512.7. By whom paid.—The payment of death gratuity is usually made by the Finance Officer, U. S. Army, Washington, D. C. In some cases, however, the Chief of Finance may designate finance officers at places other than at Washington, D. C., to make death gratuity payments.

(1) *Beneficiaries residing within continental limits of the United States not including Alaska.*—Payment of the 6 months' death gratuity to beneficiaries residing within the continental limits of the United States, exclusive of Alaska, is made by the Finance Officer, U. S. Army, Washington, D. C.

(2) *Beneficiaries in Alaska or outside continental limits of the United States.*—Payment of the 6 months' gratuity to beneficiaries residing in Alaska or outside the continental limits of the United States is made by disbursing officers designated by the Chief of Finance in each case. On making payment of the death gratuity, such disbursing officer immediately notifies by letter the Finance Officer, U. S. Army, Washington, D. C., of the amount and the fact that such payment has been made. (AR 35-1540.)

513. Discharge from Women's Army Auxiliary Corps.

513.1. Convenience of the Government.—An enrolled member of the Women's Army Auxiliary Corps may be discharged for the convenience of the Government at any time for the following reasons:

- (1) Upon her request, in case of utmost emergency.
- (2) When awaiting trial or result of trial.
- (3) When awaiting discharge on certificate of disability.
- (4) For inaptness. (WAAC Reg. (Tentative), W. D., 1942.)

513.2. Other than convenience of the Government.—An enrolled member of the Women's Army Auxiliary Corps must be discharged for the following reasons:

- (1) Disability.
- (2) Fraudulent enrollment.
- (3) Pregnancy.
- (4) Violation of the code of conduct. (WAAC Reg. (Tentative), W. D., 1942.)

513.3. Pay on separation.—An enrolled member of the Women's Army Auxiliary Corps is entitled to pay and allowances to include the

date of separation from active service. (WAAC Reg. (Tentative), W. D., 1942.)

513.4. Travel pay upon discharge.—An enrollee discharged from the Women's Army Auxiliary Corps is entitled to the same travel allowance as enlisted men discharged from active service. This allowance is at the rate of 5 cents per mile for the distance over the shortest usually traveled route from the place of discharge to the place of entry into active service. (Bull. No. 54, W. D., 1942.)

CHAPTER 6

MONETARY ALLOWANCES

SECTION I

STATION ALLOWANCES

601. Quarters and rations.

601.1. When payable.—Each enlisted man not furnished quarters or rations in kind is granted a money allowance in lieu thereof, the value of which depends on the conditions under which the duty of the man is being performed, and must not exceed \$5.00 per day. Payment of this monetary allowance for quarters and subsistence may be made in advance. (AR 35-4520.)

601.2. While absent from permanent station.—Enlisted men entitled to receive allowances for quarters and subsistence continue, while their permanent stations remain unchanged, to receive such allowances while sick in hospital or absent from their permanent duty station in a pay status. (AR 35-4520.)

601.3. When subsisted at Government expense.—Allowance for subsistence does not accrue to enlisted men while they are in fact being subsisted at Government expense. (AR 35-4520.)

601.4. Enlisted men of first three grades with dependents.—Each enlisted man of the first, second, or third grade of the Army in the active military service, having a dependent, is entitled to receive, for any period during which public quarters are not provided and available for his dependents, the money allowance for quarters authorized by law to be granted to each enlisted man not furnished quarters in kind. The term "dependent" includes a lawful wife and unmarried legitimate children under 21 years of age. It also includes father, mother, stepchildren, and adopted children when they are in fact dependent upon the enlisted man claiming quarters allowances.

601.5. Quarters allowance in own right not to preclude payment for dependents.—An enlisted man of the first, second, or third grade is entitled to quarters allowance for dependents although receiving such an allowance for himself if by reason of orders of competent authority his dependents are prevented from dwelling with him. He is not entitled to the additional allowance for dependents when he is stationed, under orders providing that his dependents are not authorized to accompany him, at a place of temporary or permanent duty within the United States from which military necessity does not require the exclusion of civilians. (F. B. 116, 1942.)

601.6. Determination of dependency for quarters allowance.—In the payment of quarters allowance for dependents of enlisted men of the first three grades, the dependency of a wife and legitimate unmarried children under the age of 21 is presumed and does not require proof. In all other cases claiming dependency of a father, mother, stepchildren, and adopted children, additional proof of such dependency is required. Claim for the allowance on account of a dependent parent should be supported by affidavit(s) on Standard Form No. 1037 (Affidavit to be Executed by the Mother of an Officer Claiming Dependency Allowances Under the Act of June 10, 1922, 42 Stat. 625). These affidavits when executed should be forwarded to The Adjutant General for final determination as to the existence of dependency. In addition, where the enlisted man is a member of a component other than the Regular Army, the voucher should be supported by his own affidavit answering the following questions:

- (1) Do you reside with your mother?
- (2) If so, do you maintain a household?
- (3) If not, what are the living arrangements of yourself and mother?
- (4) Is the contribution made by you for the support of your mother as shown on her affidavit the amount set aside for the conduct of the household?
- (5) Does the amount so contributed cover the cost of your board and lodging as such, or as a consequence of your maintaining the household?
- (6) If you have brothers and sisters, do they contribute toward the support of your mother?
- (7) If not, are they, or any of them, reasonably able to do so?
- (8) Do you receive any incidental or consequential benefits by bearing the principal burden of your mother's support, such as a reversionary right to common family property, real or personal, tangible or intangible, or otherwise?
- (9) What is your occupation in civil life?
- (10) If employed, by whom?
- (11) What is your salary?
- (12) What was your total income during the preceding calendar year?
- (13) Did you make an income tax return for that year?
- (14) If so, did you claim exemption as the head of a family by reason of being the sole support of your mother. If not, why was the exemption not claimed?
- (15) In what internal revenue district was your income tax return filed?

(16) Has there been a substantial change in your income since December 31, last? (AR 35-1320; AR 35-4520.)

602. Rates.

602.1. Station to govern rate for dependent allowance.—Where the allowance for quarters to the enlisted man himself is computed on rate applying outside the continental limits of the United States, and he has a dependent for whom public quarters are not furnished or available, he is entitled to the same rate of allowance for his dependent, notwithstanding the dependent may be residing within the continental limits of the United States. (F. B. 82, 1941.)

602.2. Station allowances.—Enlisted men on duty where quarters and/or rations in kind are not furnished are granted daily allowances as shown below:

Place of duty	Government mess facilities			
	Not furnished		Furnished	
	Subsistence	Quarters	Subsistence	Quarters
(1) <i>General</i> .—When assigned to countries or places not otherwise hereinafter specified	\$1. 50	\$1. 25	\$1. 20	\$1. 25
(2) <i>Special</i> .—When assigned (except as hereinafter provided) to Europe, South America, India, Africa, Australia, Mexico, Central America, Newfoundland, Bermuda Islands, Trinidad, Antigua, St. Lucia, British Guiana, Bahama Islands, Jamaica, and Iceland, or at such other countries or isolated stations as determined by the head of the department concerned, or when absent from their ships on temporary duty not involving travel	2. 25	1. 25	2. 10	1. 25
Exception No. 1—Canal Zone	1. 50	1. 25	1. 20	1. 25
Exception No. 2—Alaska	3. 00	2. 00	3. 00	2. 00
Exception No. 3—American Embassies: Bogota, Columbia; Havana, Cuba; and Moscow, U. S. S. R. American Legations: Addis Ababa, Ethiopia; Guatemala City, Guatemala	3. 00	2. 00	3. 00	2. 00
Exception No. 4—When assigned to duty in countries wherein emergency conditions justify such allowances during the present national emergency, payable at the discretion and upon the determination of the head of the department concerned	3. 00	2. 00	3. 00	2. 00

603. Computation.**603.1. Rules.**

(1) Upon arrival at or departure from a station where allowances for subsistence are paid, allowances are computed as follows: The day to begin at midnight; for 18 hours or more at the station, 1 whole day; for 12 hours or more but less than 18 hours at the station, two-thirds of 1 day; for 6 hours or more but less than 12 hours at the station, one-third of 1 day. No allowance for subsistence is paid for the day on which a man arrives at a station after 6:00 PM.

(2) In determining the allowance for quarters a fractional part of a day is computed as a whole day, the day to begin at midnight.

(3) Item (1) of the table in paragraph 602.2 and rules (1) and (2) above have equal application to applicants for enlistment.

(4) Payment of allowances at per diem rates is made for the actual number of days of service rendered. (AR 35-1340; Bull. No. 41 W. D., 1942.)

603.2. Method.—Where an enlisted man in a travel status at \$5.00 per diem at the beginning of a day arrives at 2:00 PM (or from 1:30 to 2:29) at a place where he is entitled to monetary allowance in lieu of rations at \$1.50 per diem, his allowances for that day will be computed as follows (AR 35-1340):

Midnight to 2 PM— $1\frac{1}{2} \times \$5.00$ -----	\$2.92
2 PM to midnight (see rule (1), par. 603.1) $\frac{1}{3} \times 1.50$ ---	. 50
Quarters (see rule (2), par. 603.1)-----	1. 25

Total allowances for day----- \$4. 67

604. By whom authorized.

604.1. Station allowances.—Final action on application for monetary allowances in lieu of quarters and rations is taken by the post, division, corps, army, and similar commanders for troops under their respective command. (AR 35-4520.)

604.2. Quarters allowance for dependents.—Officers having custody of enlisted men's service records determine the rights of the enlisted men of the first three grades with dependents to receive monetary allowance in lieu of quarters for their dependents. (AR 35-4520.)

605. Payable when not furnished in kind.—As stated in paragraph 601.1, when it is impracticable to furnish an enlisted man quarters and rations in kind, he is entitled to a monetary allowance in lieu thereof. The term "in kind," as used in the regulations applicable to quarters and subsistence, is defined in paragraph 606. (AR 35-4520.)

606. Definition of terms "in kind."

606.1. Quarters in kind.—By "quarters in kind" is meant not only Government-owned quarters, but also—

- (1) Those held by the Government under lease.
- (2) Those obtained by contract, for example, lodgings for recruits.
- (3) Sleeping car or stateroom accommodations, except that such accommodations are not to be considered the equivalent of public quarters during the necessary travel of the dependents of enlisted men of the first three grades on change of station. (AR 35-4520.)

606.2. Rations in kind.—Rations in kind include cooked or travel rations and meals obtained by contract or purchase. An enlisted man drawing station ration allowance should not be paid such ration allowance for any period during which he is in receipt of a travel ration allowance. (AR 35-4520.)

607. During unauthorized absences.—Allowances as well as pay do not accrue to any person in the military service during periods of unauthorized absences in excess of 24 hours at any one time. However, an enlisted man who, while receiving monetary allowances in lieu of rations and quarters, is hospitalized with a disease resulting from his own misconduct, or as consequence of the intemperate use of drugs or alcoholic liquor is deprived of his pay during such hospitalization, but not of the allowances he was receiving at the time he was hospitalized, unless such allowances are furnished in kind. (AR 35-1440; AR 35-4520.)

608. Furloughs and delays.

608.1. Rate paid.—The law provides for payment of the regulation allowance of commutation in lieu of rations to enlisted men on furlough. The rates are announced annually in War Department Circulars and for the current fiscal year the rate is fixed at 56 cents per ration. This regulation allowance is commonly known as the garrison ration. (Cir. No. 236, W. D., 1942.)

608.2. Period.—The period covered by a furlough begins on the day of departure and ends on the day before the day of return. For example, an enlisted man granted a furlough for 9 days from November 1 to 9, inclusive, is due to return on November 10 and the ration allowance is payable for 9 days. (AR 615-275.)

608.3. Overstaying furlough.—Furlough allowances are not payable if a furlough is overstayed, unless the overstaying is excused by the commanding officer, in which event payment may be made for the entire period of the absence, authorized and excused. (AR 35-4520.)

608.4 ENLISTED MEN'S PAY AND ALLOWANCES

608.4. Suspension upon admission to Army hospital.—Where an enlisted man is admitted to an Army hospital while on furlough, his furlough is suspended for the period he remains therein and he is carried on the records as absent sick for that period. Upon discharge from the hospital he reverts to the status of furlough and the date he is required to report at his station is changed accordingly. The commanding officer of the hospital makes appropriate notation on the furlough certificate and notifies the enlisted man's commanding officer. (AR 615-275.)

608.5. While in receipt of station allowances.—In lieu of the authorized furlough rate, an enlisted man on furlough from a station where he is in receipt of the monetary allowance in lieu of quarters and/or rations continues, while his permanent station remains unchanged, to receive such allowances during the period of furlough. (AR 35-4520.)

608.6. Notation by disbursing officer.—Commutation of rations to which enlisted men are entitled while on furlough are payable by the nearest disbursing officer. Upon his return from furlough the enlisted man presents the furlough certificate to his organization commander who accomplishes the certificate of return. The furlough certificate is then presented to the disbursing officer who, after effecting payment thereon, makes notation as to the date, amount, and mode of payment either on the furlough certificate or on the covering voucher on which payment was made. (AR 35-4520.)

608.7. Loss of furlough.—When a furlough is lost, a certified copy prepared by the personnel officer may be presented within 6 months after the loss, through his company and post commanders, to the disbursing officer for payment. Supporting the certified copy of the furlough will be the enlisted man's affidavit stating when, where, and the circumstances under which the loss occurred, that he reported at his station on or before the last day of his furlough, and that no rations have been furnished nor commutation paid him for any portion of the time during which he was on furlough. (AR 35-4520.)

608.8. Furlough allowance on transfer at own convenience.—An enlisted man authorized to change station for his own convenience, whether or not a delay en route is authorized, is paid the money value of the garrison ration for the travel time involved. Payment may be made in advance if specifically directed in the order. (AR 35-4520.)

608.9. Payment for authorized delays.—The value of the garrison ration is payable for all periods of authorized delay over and above time required for travel by common carrier. (AR 35-4520.)

609. Payment of furlough ration on large scale.

609.1. Conditions under which effected.—The following procedure is authorized only where enlisted men are granted furloughs in such large numbers as to create an emergency condition. This procedure, however, is not to be followed in the case of payments of furlough rations which are routine and can readily be computed. In the latter case the W. D., F. D. Form No. 12 (Voucher for Commutation of Rations and Liquid Coffee Money) utilized for the payment of furlough rations should contain individual entries. (F. B. 119, 1941.)

609.2. Initial action by finance officer.—On the return from furlough, W. D., A. G. O. Form No. 31 (Furlough) (fig. 9) is completed as indicated in paragraph 608.6 and transmitted in duplicate to the finance officer, who computes and enters on the reverse thereof, in the space provided, the amount properly payable. He at the same time authenticates the entry with suitable rubber stamp or other device not readily counterfeited or imitated and returns both copies of the furlough to the organization commander or personnel officer concerned. All furloughs for a given organization should be grouped and returned at the same time. (F. B. 119, 1941.)

609.3. Action by company commander or personnel officer.—Upon return of the furloughs from the finance officer, the organization commander or personnel officer, as the case may be, will have each original furlough signed by the enlisted man indicating the receipt in cash of the amount thereof. Instructions will then be given to the enlisted men to present both copies of the furlough for payment at the time and place designated by the agent officer if payment is to be made by an agent, or by the finance officer if direct settlement is contemplated. (F. B. 119, 1941.)

609.4. When made by agent officer.—If the payment is to be made by a duly appointed agent officer, prior to returning the furloughs of any particular organization the finance officer prepares a change list to cover the amount of the payment. This amount may then be entrusted to the agent officer who will make payment as indicated on the reverse of each furlough. (F. B. 119, 1941.)

609.5. Completion of voucher with supporting furloughs.—After payment is accomplished, the furloughs, with an adding machine tape showing the total thereof, will be fastened together and attached to a W. D., F. D. Form No. 12. This voucher should carry the notation "Furlough rations as per attached forms W. D., A. G. O. Form No. 31," and be signed at the bottom by the finance officer. No individual entries thereon will be required. (F. B. 119, 1941.)

610. Ration allowance of aviation cadets.

ENLISTED MEN'S PAY AND ALLOWANCES

610.1

610.1. Rate paid.—Aviation cadets are paid a money allowance of \$1.00 per day for subsistence. This payment is made directly to the individual cadet on pay rolls each month. (AR 35-2580.)

610.2. On furlough.—Aviation cadets are paid subsistence allowance for periods on furlough by proper authority, at the rate of \$1.00

ORIGINAL

FURLOUGH

(See AR 615-275)

TO WHOM IT MAY CONCERN:

Pursuant to authority given in Army Regulation 615-275, a FURLOUGH is hereby granted to
(Give full reference to orders or other authority)

Doe John C. 62083491 Pvt Co. B., 58th Inf.
(Last name) (First name) (Middle initial) (Army serial number) (Grade) (Company, regiment, and arm or service)
for 10 days *from Dec. 1, 1942, *beginning on the day of departure from the United States, to Dec. 10, 1942
(First day of absence) (Last day of furlough)

He is authorized to visit Indianapolis, Indiana. He will report for duty on or before Dec. 11, 1942
(Day due to return)

to Co. B., 58th Inf., Fort Finance, Ind.
(Organization and station, or military post nearest point of departure from the United States)

Place Ft. Finance, Indiana

BY ORDER OF COLONEL SMITH

Date Nov. 30, 1942

(Sgd) Willis C. Roe
Willis C. Roe
1st Lt. Inf. Adjutant

MEMORANDA FROM COMPANY COMMANDER

This soldier was last paid in full to include Nov. 30, 1942, and no amount of partial payment is shown on date

MEMORANDUM He will be included in the ration account of his organization to include Nov. 30, 1942

Previous furloughs in current enlistment: None

Soldier's age 22 years; height 5 feet 6 inches; build slight; eyes blue; hair black;

complexion ruddy; signature (Sgd) John C. Doe; address on furlough 36 So. Penn St.

Indianapolis, Ind. He has been informed that the Government will not pay hospital or medical expenses incurred by a soldier while on furlough. (Act of Congress of March 2, 1923.)

(Sgd) James C. Jones
James C. Jones
Capt. Commanding Co. B., 58th Inf.
(Grade, etc.)

THIS SPACE WILL BE USED FOR REFERENCE TO HIGHER AUTHORITY, WHEN NECESSARY, AND FOR THE ACTION OF SUCH AUTHORITY THEREON
(When so returned the certificate above will not be completed until approval below is returned)

MONETARY ALLOWANCES

610.3

per day, provided that on or before the last day of the furlough they report at their proper station. (AR 35-2580.)

610.3. In hospital.—Payment to aviation cadets of the subsistence allowance while sick in hospital, whether or not in line of duty, is authorized. (AR 35-2580.)

**CERTIFICATE AS TO DATE OF ARRIVAL WITHIN CONTINENTAL LIMITS OF U. S.
AND SUBSISTENCE FURNISHED EN ROUTE.**

The quartermaster or agent of an Army transport or other military transportation, the paymaster of a naval vessel, or purser of a commercial vessel, upon which a soldier is en route to the United States for furlough, will certify below as to date of arrival within the continental limits of the United States, and as to subsistence furnished en route.

I certify that subsistence was furnished the soldier named in this certificate of furlough from _____, 19____, to _____, 19____, both dates inclusive, on _____, (Date of arrival in U. S.) _____, which arrived at _____ on _____, 19____.

(Signature.)

(Grade and other official designation.)

CERTIFICATE AS TO DATE OF ARRIVAL AT AND DEPARTURE FROM MILITARY STATIONS, EN ROUTE FROM FURLOUGH.

In returning from furlough to a station beyond the continental limits of the United States the soldier will report to the military station nearest the point of departure from the United States. The date of his arrival at and departure from such station will be noted below, with a statement of subsistence furnished. When transportation or commutation of rations is furnished the soldier returning from furlough, notation will be made below.

I certify that the soldier named herein reported for duty at this station on _____, 19____. "was subsisted from _____, 19____, to _____, 19____; "was furnished "commutation of rations "transportation to _____. He left this station pursuant to _____ on _____, 19____.

(Signature.)

(Grade, etc.)

**CERTIFICATE OF SOLDIER'S IMMEDIATE COMMANDING OFFICER
AS TO HIS RETURN FROM FURLOUGH.**

Commutation of rations will be paid the soldier for the inclusive dates of the beginning and end of his furlough. The soldier's organization is not entitled to draw rations for him within such inclusive dates.

This soldier reported for duty "as required by this furlough certificate, on December 11, 1942, and will be included in the ration account of his organization beginning with the day following the end of the period for which he has received rations in kind or commutation therefor.

(Sgd) James C. Jones

(Signature.)

JAMES C. JONES

Captain

(Grade, etc.)

Station Ft. Finance, IndianaCommanding Co B, 58th Inf.

*Strike out words not applicable.

②

FIGURE 9.—Furlough—Continued.

611. Allowances for Women's Army Auxiliary Corps.—Enrolled members of the Women's Army Auxiliary Corps are entitled to receive the following money allowances when quarters and/or rations are not furnished in kind at their proper station:

- (1) *Quarters.*—At the rate of \$1.25 per day.
- (2) *Ration.*—At the rate of \$1.50 per day. (Bull. No. 54, W. D., 1942.)

612. Vouchers and subvouchers.

612.1. Forms used.—Station allowances in lieu of quarters and rations are paid on War Department Forms No. 366 (Public Voucher—Pay Roll of Enlisted Men) and No. 366a (Public Voucher—Pay Roll (inside sheet)). W. D., F. D. Form No. 12 is used for payment of garrison rations while on furlough or authorized delay. The voucher for payment of the garrison ration is prepared in duplicate by the finance officer and when payment is completed is signed by him in the space provided. (AR 35-4520.)

612.2. How quarters allowance is stated.

(1) *When entitled to quarters allowance in own right.*—Personnel officers should enter the authority for payment as a remark under the name of the enlisted man authorized to receive the monetary allowance for quarters. This authority should be attached to the voucher or reference made thereon to the voucher with which filed. The address of the enlisted man and the period for which payment is due is also to be included in the remark. The amount should then be entered in the proper column of the pay roll.

(2) *When entitled to quarters allowance for dependents.*—After the personnel officer has determined the quarters allowance is payable, he should enter as remarks under the name of the enlisted man "For monetary allowance in lieu of quarters for dependents -----." The name, relationship, and address of the dependent(s) showing the first name, additional initials, if any, and the last name of each individual, should be indicated. In case the quarters allowance is being claimed by reason of dependent children, their ages should be stated. In addition to the certificate provided for on the brief of the pay roll, the personnel officer should state that public quarters were not available for the dependents of the enlisted man. The certificate should also show that the enlisted man is not receiving or entitled to receive the nontravel quarters allowance in his own right, unless his dependents are prevented from dwelling with him. (AR 35-4520.)

(3) *Additional evidence required for certain dependents.*—The affidavits for dependent parent provided in paragraph 601 should be filed with the January and July pay accounts of each year, except that

when the enlisted man is serving at an overseas station, due to interruption of mail facilities, the new affidavit may be submitted within 2 years from the date of the last affidavit filed. If returning from overseas within the 2-year period, a new affidavit must be filed with the first pay roll presented thereafter. The following certificate required on each pay roll on which quarters allowance on account of a dependent parent is claimed should be executed by each of the enlisted men making such claim:

"During the current period for which allowances are claimed on account of my dependent father (mother) I have contributed to his (her) support the sum of \$-----, in cash or its equivalent, without any consideration in return, which contribution is his (her) chief support, and each and every statement set forth in his (her) affidavit dated -----, 19---- (attached hereto) filed with voucher for the month of -----, 19----, is true and correct, and so remains at this time, except -----."

(State fully changes occurring between date of last affidavit and signing of this voucher.)

In the case of dependency claimed on account of adopted children the appropriate certificates set forth in AR 35-4220 must be executed and filed with each pay roll on which quarters allowance is claimed (F. B. 73, 1942.)

612.3. How ration allowance is stated.—Personnel officers should enter the authority for payment as a remark under the name of the enlisted man authorized to receive the monetary allowance for subsistence. This authority should be attached to the voucher or reference made thereon to the voucher with which filed. The period for which payment is due will also be included in the remark. The amount should then be entered in the column under allowances marked "Subsistence." When the pay roll contains Class A pay reservations this column should be changed to read "Subsistence and Class A pay reservations" and a capital "S" should be placed after each subsistence allowance. (Cir. No. 215, W. D., 1942.)

612.4. Subvouchers. *

(1) *For station allowance.*—The order or other authority for the payment of the allowance is filed in duplicate as a subvoucher to the first voucher on which the allowance is claimed and referred to on subsequent vouchers. Payment of quarters allowance based on dependency does not require such authority.

(2) *Furlough*.—This form, W. D., A. G. O. Form No. 31, is filed in duplicate as a subvoucher to the W. D., F. D. Form No. 12 on which furlough rations are paid. (See par. 608.6.)

(3) *On temporary duty*.—Two copies of the order or other authority for placing a man on temporary duty are filed as a subvoucher. (AR 35-4520.)

613. Notations to be made on furlough.—A furlough must show, by memorandum of the enlisted man's immediate commanding officer, the day to which he was last rationed and the day on which he rejoined his proper station.

SECTION II

ALLOWANCES WHILE TRAVELING

614. Quarters and rations.

614.1. Rates.—Enlisted men traveling on duty and not furnished quarters and rations in kind as defined in paragraph 606 are entitled to the following monetary allowances (Bull. No. 41, W. D., 1942) :

	Included detention not to exceed 3 days one place	Involving detentions	
		4th to 6th day, inclusive, one place	7th to 31st day, inclusive, one place
(1) Sleeping car, stateroom accommodations, or other quarters furnished:			
(a) <i>Subsistence</i> (in dining car on train at not to exceed \$1.00 per meal) -----	\$3. 00	-----	-----
(b) <i>Subsistence</i> (elsewhere at not to exceed \$0.75 per meal) -----	2. 25	1. 80	1. 50
(2) No sleeping car, stateroom accommodations, or other quarters furnished:			
(a) <i>Subsistence</i> (in dining car on train at not to exceed \$1.00 per meal) -----	3. 00	-----	-----
(b) <i>Subsistence</i> (elsewhere at not to exceed \$0.75 per meal) -----	2. 25	1. 80	1. 50
(c) <i>Quarters</i> when subsistence in dining car on train includes a meal or meals at not over \$1.00 each -----	1. 50	-----	-----
(d) <i>Quarters</i> when subsistence paid at rate of not to exceed \$2.25 per day -----	1. 50	1. 50	1. 25
(3) Special: Europe, Mexico, Central America, and South America:			
(a) <i>Subsistence</i> -----	3. 00	2. 70	2. 25
(b) <i>Quarters</i> (if not furnished by the Government) -----	2. 00	1. 50	1. 25
Exception—Alaska:			
<i>Subsistence</i> -----	3. 00	3. 00	3. 00
<i>Quarters</i> (if not furnished by the Government) -----	2. 00	2. 00	2. 00

MONETARY ALLOWANCES

614.2

614.2. By whom authorized.—The officer issuing the orders for the travel involved is charged with prescribing the monetary allowances in lieu of quarters and rations.

615. Computation.**615.1. Rules.**

(1) The limitation of \$5.00 per day provided for in paragraph 601.1 does not apply where enlisted men of the first three grades receive station allowance for quarters for their dependents. (20 Comp. Gen. 522.)

(2) When in a travel status, allowances for subsistence will be computed on the basis of the day to begin at midnight. A fractional part of a day is computed as follows:

Less than 12 hours.....	$\frac{1}{3}$ day
12 hours or more but less than 18 hours.....	$\frac{2}{3}$ day
18 hours or more.....	1 day
No allowance is payable for the first day of a journey which begins after 6:00 PM.	

(3) In determining the allowance for quarters a fractional part of a day is computed as a whole day, the day to begin at midnight. As in the case of subsistence, no allowance is paid for the first day of a journey which begins after 6:00 PM.

(4) Men traveling under orders upon duty which involves travel and also temporary detentions during the journey, are deemed to be traveling under orders during the entire period of such travel and detentions. Allowances for the periods spent in actual travel, including detentions not exceeding 31 days, are computed as tabulated in paragraph 614.1. For longer periods of detention at one place, the allowances prescribed for station allowances (par. 602.2) govern after the first 31 days.

(5) Items (1) and (2) of paragraph 614.1 and rules (1), (2), and (3) above have equal application to military prisoners, insane patients, and applicants for enlistment.

(6) The day on which a change is made from an actual travel status to a detention status, or from a detention status to an actual travel status, is considered a day of actual travel. (AR 35-4520.)

615.2. When dual quarters allowances not authorized.—The quarters allowances to enlisted men on a station or travel allowance basis are not cumulative but exclusive one of the other, and when the conditions covering one allowance are applicable there is no intent or purpose to allow at the same time allowances under the other condition. For example:

(1) *Departure and arrival within same day.*—Where an enlisted

615.2 ENLISTED MEN'S PAY AND ALLOWANCES

man, upon permanent change of station, departs from his old station before 6:00 PM and reports to his new station on the same day, no station quarters allowance is payable at the old station for the date of departure, but if no quarters were furnished at the new station, the quarters allowance may be paid for that day as the date of arrival at the new station.

G.C.T. 24-hr clock	G.C.T.	E.W.T.	C.W.T.	M.W.T.	P.W.T.	G.C.T. 24-hr clock
2400Z	12:00M	8:00P	7:00P	6:00P	5:00P	2400Z
0000Z						0000Z
0100Z	1:00A	9:00P	8:00P	7:00P	6:00P	0100Z
0200Z	2:00A	10:00P	9:00P	8:00P	7:00P	0200Z
0300Z	3:00A	11:00P	10:00P	9:00P	8:00P	0300Z
0400Z	4:00A	12:00M	11:00P	10:00P	9:00P	0400Z
0500Z	5:00A	1:00A	12:00M	11:00P	10:00P	0500Z
0600Z	6:00A	2:00A	1:00A	12:00M	11:00P	0600Z
0700Z	7:00A	3:00A	2:00A	1:00A	12:00M	0700Z
0800Z	8:00A	4:00A	3:00A	2:00A	1:00A	0800Z
0900Z	9:00A	5:00A	4:00A	3:00A	2:00A	0900Z
1000Z	10:00A	6:00A	5:00A	4:00A	3:00A	1000Z
1100Z	11:00A	7:00A	6:00A	5:00A	4:00A	1100Z
1200Z	12:00N	8:00A	7:00A	6:00A	5:00A	1200Z
1300Z	1:00P	9:00A	8:00A	7:00A	6:00A	1300Z
1400Z	2:00P	10:00A	9:00A	8:00A	7:00A	1400Z
1500Z	3:00P	11:00A	10:00A	9:00A	8:00A	1500Z
1600Z	4:00P	12:00N	11:00A	10:00A	9:00A	1600Z
1700Z	5:00P	1:00P	12:00N	11:00A	10:00A	1700Z
1800Z	6:00P	2:00P	1:00P	12:00N	11:00A	1800Z
1900Z	7:00P	3:00P	2:00P	1:00P	12:00N	1900Z
2000Z	8:00P	4:00P	3:00P	2:00P	1:00P	2000Z
2100Z	9:00P	5:00P	4:00P	3:00P	2:00P	2100Z
2200Z	10:00P	6:00P	5:00P	4:00P	3:00P	2200Z
2300Z	11:00P	7:00P	6:00P	5:00P	4:00P	2300Z

G.C.T.—Greenwich Civil Time. E.W.T.—Eastern War Time.
 C.W.T.—Central War Time. M.W.T.—Mountain War Time.
 P.W.T.—Pacific War Time.

FIGURE 10.—Army time table. (Cir. No. 187, W. D., 1942.)

(2) *Departure one day and arrival one of following days.*—Where an enlisted man departs from his permanent station before 6:00 PM, upon permanent change of station, and Pullman accommodation or lodging is furnished at Government expense for the night of the day of departure from the old station, no station quarters allowance is payable for said day, a travel status being involved and allowance credits

being subject to table in paragraph 614.1, but as the Pullman accommodations furnished would pertain to the day preceding the day of arrival at the new station, station quarters allowance may be paid for the date of arrival at the new station.

(3) *Quarters furnished at old but not at new station.*—Where an enlisted man, upon permanent change of station, reports at his new station on the day of departure from the old station where quarters were furnished, quarters allowance may be paid for the day of arrival at the new station. (19 Comp. Gen. 183.)

615.3. Table for 24-hour clock.—Greenwich Civil Time is now being employed quite extensively both in travel orders and in reimbursement vouchers. For convenient reference there is presented in figure 10 a guide for computing subsistence allowance on a travel status, when the Greenwich Civil Time system is employed. It should be understood, however, that vouchers stated on the basis of local time may be computed on that basis.

616. When ration allowance not payable.—The monetary allowance in lieu of rations cannot be paid in the following cases:

- (1) Journeys on which rations can be carried and cooked.
- (2) Travel on Army transports, or on commercial vessels at Government expense when the passage rate includes meals.
- (3) When meals are obtained by the use of meal tickets. (AR 35-4520.)

617. Period for which paid.

617.1. In advance.—When ordered paid in advance, the period for which allowances are to be paid is that stated in the order. Such payments may be made for not more than 1 month in advance, except that as to enlisted men proceeding to and from a station beyond the continental limits of the United States or in Alaska, such payments may be made not more than 3 months in advance. An itinerary of the complete journey must be maintained for file with the payment voucher. (AR 35-4520.)

617.2. After travel performed.—In travel, when payment of monetary allowances is not ordered in advance, the period for which allowances will be paid after the travel has been performed is the time required over the shortest usually traveled route. (AR 35-4520.)

617.3. Correction of overpayment and short payment.—In case overpayment or short payment has been made in an advance payment, the proper deduction should be made on the next pay roll or voucher on which additional payments are made. A voucher correcting short payment due to erroneous statement of travel time in the travel orders should be supported by a copy of an amended

travel order issued by the authority who issued the original travel order. (AR 35-4520.)

618. Meal tickets in lieu of travel rations.

618.1. When issued.—When one or more men are traveling under orders and rations in kind are not furnished, they may be furnished meal tickets individually or to the person in charge of the party, as the case may be, on W. D., Q. M. C. Form No. 464 (Q. M. C. Meal Ticket U. S. Army) for such meals as the duration of the journey may involve, at a rate not to exceed \$1.00 per meal per person when served in dining cars on railroad trains, and not to exceed 75 cents per meal per person when served elsewhere. The determination as to whether meal tickets, monetary allowance in lieu of rations, or rations in kind should be prescribed, is made by the officer issuing the orders directing the travel. When meal tickets are authorized, the number of meals to be procured on each ticket must be stated thereon. (AR 30-2215.)

618.2. When not issued.—It is not intended that meal tickets will be used when travel by privately owned automobile is authorized, or for large parties where it is practicable to furnish either cooked meals or to operate a mess en route. (AR 30-2215.)

619. Reports of payments chargeable to enlisted men.

619.1. When on furlough or detained en route.—Monetary allowance in lieu of rations may be paid to an enlisted man returning from furlough or who is detained en route, in order that he may return to his proper station. The officer paying such allowance reports the amount paid, the allotment number involved, and reference to the voucher on which payment is made, to the enlisted man's immediate commanding officer in order that the amount may be collected on the next pay roll. (AR 35-4520.)

619.2. Absent without leave.—An enlisted man absent without leave who reports or is apprehended or delivered at a station other than the station of his organization, may be paid the monetary allowance for rations to enable him to reach his proper station. A report similar to that required by paragraph 619.1 is made. In such a case the increased cost of the allowance so furnished over the commuted value of the garrison ration will be charged against him. (AR 35-2440; AR 35-4520.)

619.3. When returned under guard.—In the exceptional cases in which the enlisted man is returned under guard to the station of his organization, the amount paid for the subsistence of the guard will also be reported and charged against the enlisted man in the same manner as stated in paragraph 619.2. (AR 35-4520.)

620. Liquid coffee money.—In view of the use of the meal ticket, the payment of liquid coffee money is suspended. (AR 35-4520.)

621. Per diem in lieu of subsistence.

621.1. Definition of term "subsistence."—The term "subsistence" as used in this paragraph includes all actual and necessary expenses including fees and tips, except—

(1) Lodging on sleeping car or steamer (compartment, section, berth, or staterooms);

(2) Transportation on all common carriers including travel between terminal station and centers of population or post of duty;

(3) Transportation of baggage (public or private property);

(4) Official communications in connection with transportation. (AR 35-4820.)

621.2. When payable.—Enlisted men not furnished subsistence and/or quarters when traveling by air (including aerial surveys), or on duty in connection with the National Guard, are allowed a per diem allowance in lieu of subsistence and quarters. (AR 35-4820.)

621.3. When not to be prescribed.—In all cases of travel except those stated in paragraph 621.2, only the travel allowances for quarters and rations are payable and should be prescribed in the travel orders. (AR 35-4540; AR 35-4820.)

622. Payment of per diem for travel by air.

622.1. Maximum rate.—For travel by air under competent orders on duty without troops, enlisted men are allowed and paid a per diem allowance at rates not to exceed \$6.00 per day in lieu of mileage or other travel allowances. (AR 35-4820.)

622.2. In connection with maneuvers.

(1) *Points involved in payment.*—For actual periods of travel by air from home station to the point or points from which operations with ground troops take place, and return to permanent station, orders will prescribe a per diem allowance not to exceed \$6.00 per day. (AR 35-4820.)

(2) *Points not covered by allowance.*—An enlisted man ordered to the scene of Army maneuvers for temporary duty involving the making of observations is participating in the maneuvers so far as per diem is concerned, and while on such duty may not be paid per diem in lieu of subsistence, except while traveling between his regular post of duty and the temporary post from which his movements connected with the maneuvers began and ended. (20 Comp. Gen. 856.)

622.3. Not authorized when quarters and subsistence available.—When traveling by air in connection with maneuvers and field exercises of ground troops the provisions of paragraph 622.1 govern,

622.4 ENLISTED MEN'S PAY AND ALLOWANCES

except that where quarters and subsistence are available it is mandatory that such be furnished to and be accepted by the enlisted personnel, and accordingly no per diem allowance is authorized for such period. (AR 35-5020.)

622.4. Where sufficient quarters and/or messing facilities not available.—If sufficient quarters and messing facilities are not available as contemplated in paragraph 622.3, or it is administratively determined that it is impracticable for quarters and/or subsistence to be furnished during periods of stop-overs at a military post, camp, or station, the flight commander will certify to that effect, in which case per diem allowance for "continuous journey by air" is payable under the provisions of paragraph 622.1. Where either quarters or subsistence is furnished, deduction will be made in accordance with the provisions of paragraph 623.4. (AR 35-5020.)

623. Computation of time.

623.1. Elapsed time over 24 hours.—In computing per diem allowance in lieu of subsistence the calendar day (midnight to midnight) is the unit. For the fractional part of a day at the commencement or ending of a per diem status period, one-fourth of the rate for a calendar day will be allowed for each period of 6 hours or portion thereof. For example, an enlisted man in a per diem status from 8:30 AM until 1:30 PM the following day is entitled to $1\frac{1}{2}$ days per diem computed as follows (AR 35-1340):

First day: 8:30 AM to midnight ($15\frac{1}{2}$ hours)-----	$\frac{3}{4}$ day
Second day: Midnight to 1:30 PM ($13\frac{1}{2}$ hours)-----	$\frac{3}{4}$ day
Total-----	$1\frac{1}{2}$ days

623.2. Elapsed time less than 24 hours.—When the traveler is absent less than 24 hours, the rule provides for a reduced per diem allowance based on one-fourth of the per diem for each 6 hours or fraction thereof. For example: An enlisted man in a per diem status from 2:15 PM until 7:50 AM the following day is entitled to $\frac{3}{4}$ -day per diem allowance computed as follows (AR 35-1340; F. B. 113, 1936):

First day: 2:15 PM to midnight-----	9 hours, 45 minutes
Second day: Midnight to 7:50 AM-----	7 hours, 50 minutes
Total-----	17 hours, 35 minutes, or $\frac{3}{4}$ day

623.3. Short temporary absences.

(1) *Round trips.*—For absences wholly between the hours of 8:00 AM and 6:00 PM of the same day, or wholly between the hours of 7:00 PM and midnight of the same day, no payment of per diem allowance is authorized, except when traveling by air. If allowances

MONETARY ALLOWANCES

623.4

are claimed because of departure before or arrival after the hours prescribed in this paragraph, evidence of the necessity for such time of departure or arrival will be required. (AR 35-1340.)

(2) *One-way trips*.—The rule stated in (1) above applies only to such cases where the entire absence, from time of leaving a given station to time of return thereto, is between said hours and does not apply to one-way trips. (F. B. 64, 1932.)

623.4. Quarters and subsistence furnished without charge.—Where an enlisted man in a per diem status is furnished public quarters, subsistence, or both, one-fourth of the authorized per diem allowance will be deducted for each meal or lodging furnished. (AR 35-4520.)

623.5. Change from per diem to station allowance.—See paragraph 603.2.

624. Travel allowances of aviation cadets.

624.1. Other than by air.—While traveling other than by air under orders, aviation cadets receive a per diem allowance in lieu of subsistence at rates not to exceed \$5.00 per day. (AR 35-2580.)

624.2. Travel by air.—While traveling by air under competent orders, aviation cadets receive a per diem allowance in lieu of subsistence at rates not to exceed \$6.00 per day. (AR 35-2580; AR 35-4820.)

625. Women's Army Auxiliary Corps.

625.1. Officer candidates.—Enrolled members of the Women's Army Auxiliary Corps may be selected to attend schools for officers and when selected are entitled to a travel allowance at the rate of 5 cents per mile and subsistence allowance at the rate of 1 cent per mile for the distances of such journeys by the shortest usually traveled routes. Payment for the return journeys may be made in advance of the travel. (Bull. No. 54, W. D., 1942.)

625.2. Other enrollees.—Enrolled members of the Women's Army Auxiliary Corps receive while traveling under competent orders the same travel allowances as provided in this section for enlisted men. (Bull. No. 54, W. D., 1942.)

626. Travel allowances of Reserve components ordered to active duty.

626.1. Regular Army Reserve.

(1) *Subsistence allowance*.—Members of the Regular Army Reserve, when ordered to active duty, are paid subsistence allowance for the journey from their last properly reported home to the point where they are ordered to report for active duty, and for the return

626.2 ENLISTED MEN'S PAY AND ALLOWANCES

journey, if rejected for active duty. While so traveling they receive the subsistence allowance as provided in this section for enlisted men of the Regular Army in a travel status.

(2) *When transportation not furnished.*—When transportation request cannot be used or is not furnished, members of the Regular Army Reserve are entitled to reimbursement for the cost of transportation from their last properly reported home to the point where they are ordered to report for active duty and for the return journey if rejected for active duty.

(3) *When travel performed by privately owned conveyance.*—A member of the Regular Army Reserve who travels from his home to his first duty station by privately owned conveyance under orders authorizing such mode of travel is entitled to a money allowance of 3 cents per mile payable under the conditions stated in paragraph 627. If Government transportation request was issued to the traveler, it must be returned unused to the office issuing the same.

626.2. Enlisted Reserve Corps.—Members of the Enlisted Reserve Corps upon being ordered to active service may be furnished travel allowance for land travel in either of the following ways:

(1) Transportation, including necessary sleeping car accommodation, from his home (or any other place which involves no greater travel) and the subsistence allowance as provided in this section for enlisted men of the Regular Army in a travel status.

(2) Travel allowance at the rate of 5 cents per mile for the travel actually and necessarily performed from his home (or any other place which involves no greater travel), distance to be computed over the shortest usually traveled route. (AR 35-3420.)

627. Allowance for travel by privately owned conveyance.

627.1. Highway travel.—Enlisted men traveling under competent orders which entitle them to transportation, and who travel by privately owned conveyance, including bus, are entitled to a money allowance of 3 cents per mile. The distance is computed over the shortest usually traveled highway route as shown by standard highway mileage guides (Rand McNally). In case the highway distance is greater than the distance shown in the Official Mileage Table, the latter distance should govern the payment. (AR 35-4820; AR 35-4880.)

627.2. Use of speedometer readings.—For the purpose of a guide in computing distances to remote places which are not shown on standard highway guides, speedometer reading will be the basis for the computation of such distances.

627.3. Rail travel.—The payment to enlisted men of a money allowance of 3 cents per mile in lieu of transportation is authorized regardless of the mode of travel. Hence, if the travel is performed by rail, such payment may be made on the basis of the shortest usually traveled rail route. (AR 35-4540.)

627.4. Travel to be authorized or approved after performance.—Enlisted men are entitled to the allowance of 3 cents per mile for travel by privately owned conveyance whenever such mode of travel is authorized in their travel orders or is subsequently approved by the issuing authority after having been performed. (AR 35-4540.)

627.5. Travel performed in other than own conveyance.—For the payment of 3 cents per mile for authorized travel by privately owned conveyance, it is immaterial whether an enlisted man travels in the same conveyance with other enlisted men entitled to the same allowance, or whether he owns the conveyance in which the travel is performed. (AR 35-4830.)

627.6. When Government-owned transportation available.—An enlisted man permitted to travel by privately owned conveyance is not entitled to a money allowance for such travel if transportation in Government-owned conveyance is available for his use. (16 Comp. Gen. 578.)

628. Vouchers and subvouchers.

628.1. Quarters and ration allowances while traveling.—Monetary allowances in lieu of quarters and rations while traveling, as well as payments of liquid coffee money are paid on W. D., F. D. Form No. 12. This voucher is prepared in duplicate by the finance officer and when payment is completed is signed by him in the space provided. Two copies of the travel order or furlough authorizing the payment are filed in support of the voucher, the original filed with the original voucher and the copy with the retained voucher.

628.2. Orders indorsed by organization commander.

(1) *Upon departure.*—Prior to departure, the enlisted man's travel order is indorsed by his organization commander as follows: "Last rationed to include-----, 19----; will leave station at -----, -----, 19----." For method of showing time on (hour) (date)

24-hour clock basis see paragraph 615.3.

(2) *Upon return or arrival.*—Upon the return of an enlisted man to his station, or his arrival at a new station, his travel order is endorsed by a commissioned officer as follows: "Joined station at -----, -----, 19----."

(hour) (date)

628.3 ENLISTED MEN'S PAY AND ALLOWANCES

(3) *Advance payment involving detention.*—When payment of monetary allowances is made in advance of travel involving detention at one or more points where the period is necessarily estimated, the commanding officer at the ultimate destination will render a report to the officer who made the payment, of the complete itinerary of the traveler, showing dates and hours of departure and arrival at each point. The disbursing officer will forward this report to the Chief of Finance for attachment to the voucher on which the advance payment was made. In the event the itinerary shows a resulting overpayment, the amount overpaid must be collected from the individual concerned. Information will then be forwarded by the disbursing officer for file with the voucher on which the overpayment was made, making citation to the vouchers involved. (AR 35-4520.)

628.3. Indorsements by disbursing officer.—When payment is made in advance of the travel to be performed, the disbursing officer indorses the date, mode, and amount of payment, on three copies of the order, one of which is returned to the enlisted man. The disbursing officer then certifies on the two remaining copies that he has made such indorsement. The enlisted man will deliver his copy of the order to the commanding officer at destination or at the station where rations are next furnished on the same order. If the lapsed time of travel results in either an overpayment or underpayment of the travel allowance the proper deduction should be made on the next pay roll, or additional payment made on the appropriate voucher form supported by copies of the travel order, amended, if necessary. (AR 35-4520.)

628.4. Per diem allowance.—Claims for per diem allowance in lieu of subsistence are paid on Standard Form No. 1012. (Voucher for Per Diem and/or Reimbursement of Expenses Incident to Official Travel). This voucher is prepared in duplicate by the payee after travel has been performed and certified by him in the space provided, no oath being required. The payee should show the itinerary for the period of the travel involved, deductions for lodging and subsistence furnished in kind, if any, and the amount of allowance claimed. Two copies of the travel order are filed with the voucher, one copy with the original voucher and one with the copy to be retained, or if prior payments on the same order have been made, reference will be made to the voucher with which the order is filed. (AR 35-5020.)

628.5. Pay roll for group travel.—War Department Form No. 330 (Pay Roll—Per Diem and Reimbursement of Traveling Expenses—Group Travel under same Authorization (Enlisted Person—

MONETARY ALLOWANCES

628.6

nel)) is used for the payment of travel expenses of enlisted personnel traveling under the same authorization, with particular reference to travel of Army Air Forces personnel. (F. C. B-16.)

628.6. Travel performed at personal expense.—Payment of claims made by enlisted men for the allowance of 3 cents per mile for travel performed at personal expense is made on Standard Form No. 1012 regardless of the mode of travel. This voucher is prepared in duplicate by the payee after the travel has been performed and certified by him in the space provided, no oath being required. Two copies of the travel order are filed with the voucher, one copy with the original voucher and one with the copy to be retained. On the reverse of the voucher the following information should be shown (AR 35-5020):

Travel performed by privately owned automobile, bus, rail (indicate the mode of travel):

Left..... at..... 19....

Arrived..... at..... 19....

*Distance ----- miles at 3 cents per mile \$-----.

*Distance and amount to be inserted by disbursing officer.

628.7. Voucher for monetary allowance for transportation of dependents.—Claims for monetary allowance in lieu of transportation for dependents of enlisted men of the first three grades are paid by the Finance Officer, U. S. Army, Washington, D. C. on Standard Form No. 1012. Instructions as to the preparation of this type of voucher are contained in AR 35-5320 and supplemented by the requirements of Finance Bulletin 104, 1941. (AR 35-5320.)

SECTION III

ENLISTMENT ALLOWANCES

629. Amount payable.—An enlistment allowance equal to \$50.00 multiplied by the number of years served in the enlistment period from which he has last been discharged is payable to every honorably discharged enlisted man of the first three grades upon reenlistment within a period of 3 months from the date of his discharge, and an enlistment allowance of \$25.00 multiplied by the number of years served in the enlistment period from which he has been last discharged is payable to every honorably discharged man of the other grades upon reenlistment within a period of 3 months from the date of his discharge. (AR 35-2420.)

630. Reenlistment in Army of the United States.—The reenlistment allowance is not payable to former members of Reserve components, and men who had been inducted under the Selective Training and Service Act of 1940 who, after having been discharged or released from active service, were subsequently brought into service in the Army of the United States, whether by voluntary enlistment or pursuant to the Selective Training and Service Act. However, those men who reenlist in the Army of the United States in time of "War or other emergency declared by Congress" after discharge from an enlistment in the Regular Army, if such discharge and reenlistment is possible, are within the scope of the provisions of paragraph 629, and, other conditions being met, are entitled to enlistment allowance.

631. Discharge from Army of the United States.—Where an enlisted man was in the Army of the United States, but not in the component designated as the Regular Army, and was thereafter discharged from the Army of the United States and subsequently enlists in the Army of the United States, he is not entitled to the enlistment allowance. (AR 35-2420.)

632. Discharge from other services.—An enlistment in the Army after service in the Navy, Marine Corps, or Coast Guard is not a reenlistment in the Army, but an enlistment (27 Comp. Dec. 11, 170). No enlistment allowance is payable for an original enlistment in the Army, notwithstanding that there may have been an honorable discharge from one of these services within the 3 months next preceding the original enlistment in the Army. (AR 35-2420.)

633. Computation of 3-month period.—The period of 3 months commences on the day following that of discharge and ends with the day of the month 3 months later corresponding with the date of discharge. Hence an enlisted man who reenlists on such corresponding date of discharge or prior thereto is entitled to the enlistment allowance. (AR 35-2420.)

634. Discharge from Philippine Scouts.—No enlistment allowance is payable to anyone who has enlisted in the Regular Army after service in the Philippine Scouts. (AR 35-2420.)

635. Allowance payable on grade held at time of discharge.—The enlistment allowance is payable on the grade held at time of discharge rather than the grade assigned on reenlistment.

636. Fractional part of year not prorated.—The enlistment allowance is to be multiplied by the number of years served in the enlistment from which he has last been discharged. A year is the unit of service, and nothing less than a year is to be included in the com-

putation. The enlistment allowance may not therefore be prorated for a fractional part of a year served in the enlistment from which last discharged. (AR 35-2420.)

637. Time lost in nonpay status.—When an enlisted man has lost time which has not been made up as required by law, he is not entitled to have the time so lost counted in determining the amount of enlistment allowance. The time lost was not any portion of “the number of years served in the enlistment period from which he has last been discharged,” and must be excluded from the computation. (AR 35-2420.)

638. How paid.—Payment of the enlistment allowance for reenlistments should preferably be made on the first pay roll on which the enlisted man is paid after reenlistment (but may, when desired by the enlisted man, be made on War Department Form No. 337 (Voucher for Pay and Allowances of Individual Enlisted Men) as soon as the enlistment is accomplished). Payment of such enlistment allowance will not be made except upon presentation of the enlisted man's certificate of discharge upon which the disbursing officer will make notation of such payment. When an enlisted man whose identity cannot be definitely established locally has been accepted for reenlistment, no voucher for his enlistment allowance will be submitted or paid unless and until his identity has been established by comparison of his finger prints in the office of The Adjutant General. (AR 35-2420.)

639. Enlistment allowance of Regular Army Reserve.

639.1. Enlistment allowance while in inactive-duty status.—Members of the Regular Army Reserve in inactive duty status are entitled to an enlistment allowance of \$24.00 per year, which will be paid in installments for each 4-month period counting from the date of enlistment or reenlistment in the Regular Army Reserve at the rate of \$2.00 per month. Payment will be prorated for a fraction of a month when discharged or ordered to active duty before completion thereof, and, if accepted, will be made by the disbursing officer who pays the organization to which the Reservist is assigned or attached for active duty upon receipt from the organization commander or personnel officer of the properly certified War Department, Form No. 331 (Pay Roll of Regular Army Reserve Cover Sheet). (See 19 Comp. Gen. 963.)

639.2. Additional allowance when accepted for active duty.—When qualified and accepted for active duty upon proper orders, members of the Regular Army Reserve receive an additional sum at the rate of \$3.00 per month for each completed month they have been

639.2 ENLISTED MEN'S PAY AND ALLOWANCES

enlisted in the Regular Army Reserve, but not to exceed \$150.00. Payment of the additional allowance upon acceptance for active duty will be made by the disbursing officer who pays the organization to which the Reservist is assigned or attached for active duty, on War Department Form No. 331 or on regular pay roll form properly modified to conform therewith, properly signed, and certified by the organization commander. (Cir. No. 42, W. D., 1941; F. B. 28, 1941.)

CHAPTER 7

PAY ROLLS AND VOUCHERS

701. Vouchers and their preparation.

701.1. Preparation and model remarks.—See appendix II and AR 345-155.

701.2. Date of certificate.—The date of the certificate of the officer certifying to the correctness of a pay roll or voucher will not be an earlier date than the last date for which pay is claimed in the pay roll or voucher.

701.3. Authorized abbreviations.—For list of abbreviations authorized in preparation of pay rolls and vouchers, see appendix I and AR 850-150.

701.4. Payments while on furlough.—When enlisted men desire payment while on furlough or detached service, their accounts will be stated on a separate consolidated pay roll or individual voucher, with the additional remark, "Enlisted man on furlough (or detached service) desires payment by check mailed to ----- (designated address)." (AR 35-1320.)

701.5. Certificate of compliance with restrictive statutory provisions.—Pending revision of the pay roll (voucher) forms, the following certificate will be typed or stamped on the pay roll (voucher) (F. B. 96, 1941; AR 35-1360):

"I further certify that the payment to the enlisted men (man) named on the within pay roll (voucher) is not prohibited by any provisions of law limiting the availability of the appropriation involved."

701.6. When records destroyed.—Personnel officers will prepare pay rolls and vouchers of enlisted men who are survivors of casualties to ships, stations, and military installations, which result in loss or destruction of disbursing records. These pay rolls and vouchers will be based on information contained in affidavits furnished by the enlisted men as to their grade, years of service, allotments, Class F deductions, Class A pay reservations, and date of last payment, partial payments, etc. (AR 345-155.)

702. General instructions.

702.1. Allotments.—The combined charges for allotments and Class F deductions for each individual enlisted man will be dropped from the sum otherwise due in the "Total amount due" column and

702.2 ENLISTED MEN'S PAY AND ALLOWANCES

not carried to collections, irrespective of whether or not the charge pertains to the current pay period or covers a period for which payment has already been made without proper deduction. The total pay due less the amount dropped is the sum to be shown in the "Total amount due" column. (See par. 702.7.) For those enlisted men carried on a pay roll and not paid or to whom no amount is due, disbursing officers will circle or underline in red such items originally entered by the certifying officer.

702.2. "Total amount due" column.—This column will show all items of pay and allowances that have accrued to the individual less the allotment and Class F deductions. No pay or allowances accrue during any period of unauthorized absence.

702.3. "Total collections" column.—This column will show—

- (1) Overpayments for which collection is being made.
- (2) Soldiers' Home deduction (Regular Army only).
- (3) Other items of stoppage. (See ch. 5.)

702.4. "Balance paid" column.—The amount to be entered in this column is the difference between the amount of stoppages and the total amount due. This is the amount that will be paid to the individual.

702.5. "Collections."—There are seven columns under the collections section of the pay roll. These columns are used to distribute the collections, having a separate column for each class of collection. The applicable title of the collection will be entered at the top of the column at the time the pay roll is computed if an appropriate column title is not provided.

702.6. Totals—How treated.—The grand total of each column of the pay roll will be entered on the last page immediately following payment entries, and adding machine tape attached to the pay roll. If adding machine tape is not attached, the sum of each page of the pay roll will be entered in ink at the bottom and carried to the top of the next page throughout the entire pay roll.

702.7. Briefing.—The pay roll of enlisted men will be briefed on the first page so as to show in the spaces provided therefor detailed information as indicated below:

(1) *Totals.*—The total amount disbursed will be shown on the line so captioned. The amounts disbursed under the several appropriations will be shown in the spaces provided therefor, showing, in the same spaces, allotment numbers in the case of all appropriations. All pay and quarters allowances payable are chargeable to "Finance Service, Army." (See Cir. No. 206, W. D., 1942.)

(2) *Allotment summary*.—The totals deducted for each class of allotment and Class F deductions will be shown as separate entries, and the total of all allotments and Class F deductions will be shown on the total line of the allotment summary section. Amounts deducted for allotments and Class F deductions are not disbursed by the disbursing officer who pays the roll. Such amounts will not, therefore, be included in the "Total amount disbursed."

(3) *Due United States*.—Under the heading "Due United States," will be shown the total of Class A pay reservations.

(4) *Collections*.—Under the heading "Collections" will be shown the total of all collections on the pay roll from the pay of enlisted men, which is to be placed in the final analysis to the credit of either an appropriation, General Fund Receipts, or Trust Funds. This total will be distributed as prescribed in (5), (6) and (7) below. Amounts collected as due exchanges, etc., if any, for which checks are drawn, and Class A pay reservations, will not be included in this total.

(5) *Collections to be credited to appropriations*.—All voucher collections on pay rolls will be distributed to the various appropriations involved, showing in every case the appropriation number. The allotment number will be shown in every case, except where collections are to be credited to replacing appropriations.

(6) *General Fund Receipts*.—Amounts collected on pay rolls for credit to General Fund Receipts listed in F. C. B-9 will be distributed under the symbol number and classification shown therein.

(7) *Trust Funds*.—Amounts collected for credit to Trust Funds listed in F. C. B-9 will be distributed in the same manner as in (6) above.

(8) *Exchange, etc., paid by check*.—Check payments to exchanges, unit funds, etc., will be shown as follows:

(a) On the line "Post Exch.; Co. Fund, etc. (paid by check)" there will be entered the total of check payments to—

1. Exchanges, unit funds, etc., if any.
2. Claimants under the 105th Article of War.
3. Landlords, for rental of premises occupied by dependents of enlisted men.

(b) On the line "Individuals (paid by check)" will be entered the total of all check payments to enlisted men.

(c) The combined total of (a) and (b) above will be entered on the line to the right of the amount representing check payments to enlisted men as indicated in (b) above. The name of each payee and the number and amount of each check drawn in payment of items covered by (a) above will be entered in the space provided therefor on the lower

right section of the form. Check numbers and dates of checks in payment of individual enlisted men will be shown in the body of the roll in the signature column.

(9) *Totals*.—The total amount paid in cash to enlisted men on the pay roll will be entered as one item in the brief in the space provided. The "Total amount accounted for" will be entered as one item. This total is the sum of "Total collections" plus total of Class A pay reservations, plus total of check payments covered by (8) (c) above, plus, the amount "Paid by cash," and must agree with the "Total amount disbursed" ((1) above). (F. C. B-5: B-7.)

702.8. Supporting papers.

(1) *Flying pay*.—Flight Certificate and Schedule. (See sec. III, ch. 3.)

(2) *Parachutists*.—Certificate by commanding officer. (See sec. III, ch. 1.)

(3) *Refund of allotment deduction beyond date of discontinuance*.—Letter acknowledging receipt of discontinuance and authorizing repayment to the allotter any pay deducted after effective date of discontinuance.

(4) *Correction of underdeductions of insurance allotments*.—Two copies of U. S. V. B. Form No. 1041. See sec. II, ch. 4.

(5) *Unusual accounts requiring forms*.—W. D., A. G. O. Form No. 27 (Statement of Accounts), and W. D., F. D. Form No. 40. (See par. 509.)

702.9. Certificates required before and after payment.

(1) *Compliance with restrictive statutory provisions*.—See paragraph 701.5.

(2) *Administrative clause by personnel officer*.—The first certificate in the upper right-hand corner of War Department Form No. 366 must be signed.

(3) *Signatures of enlisted men as to cash receipt and/or occupancy of quarters where this allowance is claimed*.—See War Department Form No. 366a.

(4) *Witnessing of payment and true copy clauses*.—The second certificate on War Department Form No. 366 must be signed on the copy of the pay roll (original) which bears the signature of the men for payment. The third certificate on War Department Form No. 366 will be signed only on the copy of the roll not receipted, which constitutes the disbursing officer's retained voucher.

703. *Change list guide*.—The change list guide shown below has been used with satisfactory results where change listing machines are not available, and is for information and optional use.

Number of soldiers	\$5.00	\$1.00	\$0.50	\$0.25	\$0.10	\$0.05	\$0.01	Total
60 to 70-----	50	200	40	40	50	40	100	\$488. 00
71 to 90-----	100	250	40	80	100	40	150	803. 50
91 to 110-----	100	300	80	80	150	80	150	880. 50
111 to 130-----	100	350	80	120	150	80	200	941. 00
131 to 150-----	150	400	80	120	200	80	250	1, 246. 50
151 to 170-----	150	450	120	120	200	120	250	1, 318. 50
171 to 190-----	200	500	120	160	250	120	300	1, 634. 00
191 to 210-----	200	550	120	160	250	120	300	1, 684. 00
211 to 230-----	200	600	160	200	300	160	350	1, 771. 50
231 to 250-----	250	650	160	200	300	160	350	2, 071. 50
251 to 270-----	250	700	160	200	350	160	400	2, 127. 00
271 to 290-----	250	750	200	240	350	200	450	2, 209. 50
291 to 300-----	300	800	240	280	400	240	450	2, 546. 50

Select the line corresponding to the number of men shown on the pay roll. Subtract the amount shown in the total column from the amount of cash needed on the pay roll. Of the remaining amount (1), the 10- and 100-dollar multiples will be made up of 10-dollar bills (2) (see example below). The balance (3) represented by the unit and cents amount will be broken down into the various denominations of change in the most economical manner. To complete the change list, add the amounts derived from the break-down to the same denominations shown on the chart. (See F. B. 111, 1942.)

Example:

\$1, 239. 98 amount of pay roll for 67 men.

—488. 00 amount on chart on line 1 group.

\$ 751. 98 (1)

—750. 00 (2) amount in \$10 bills.

1. 98 (3) break-down in change.

Change	\$10	\$5	\$1	\$0.50	\$0.25	\$0.10	\$0.05	\$0.01	Amount
\$1.98-\$0.03-----								3	\$0. 03
\$1.95-\$0.20-----						2			. 20
\$1.75-\$0.25-----					1				. 25
\$1.50-\$0.50-----				1					. 50
\$1.00-\$1.00-----			1						1. 00
(3)-----			1	1	1	2		3	1. 98
(2)-----	75								750. 00
Line 1 group-----		50	200	40	40	50	40	100	488. 00
Totals-----	75	50	201	41	41	52	40	103	\$1, 239. 98

704. Cross-reference.—For vouchers and supporting papers pertaining to payment for monetary allowances see chapter 6.

LIST OF ABBREVIATIONS

APPENDIX I

LIST OF ABBREVIATIONS

absent without leave.....	AWOL	dishonorable discharge.....	DD
additional.....	add	disrated.....	disr
Air Corps.....	AC	Distinguished-Service Cross.....	DSC
allotment.....	almt	Distinguished-Service Medal.....	DSM
allotted.....	alot	enlisted.....	enl
allowances.....	alws	enlistment.....	enlmt
appointed.....	aptd	exchange.....	exch
appointment.....	apmt	expiration.....	exp
apprehended or apprehen- sion.....	app	expiration term of service.....	ETS
Army Air Forces.....	AAF	extended active duty.....	EAD
Army Regulations.....	AR	final statement.....	F/S
article of war.....	AW	finance.....	fin
assigned.....	asgd	Finance Bulletin(s).....	FB
assignment.....	asgmt	Finance Department.....	FD
attached.....	atchd	Finance officer.....	Fin O
authorities.....	auth	first class.....	1cl
automatic.....	auto	forfeit.....	forf
battalion.....	bn	fort.....	ft
battery.....	btry	fraudulent or fraudulently.....	fraud
bulletin.....	Bull	from.....	fr
certificate.....	cert	furlough.....	fur
certificate of disability for discharge.....	CDD	general court martial order.....	GCMO
changes.....	C	general orders.....	GO
circular.....	Cir	Government.....	Govt
civil authorities.....	C Auth	Government property lost or damaged.....	GPLD
class.....	cl	grade.....	gr
clothing.....	clo	headquarters.....	Hq
commanding officer.....	CO	honor(able).....	hon
company.....	co	honorably.....	honbly
confined.....	conf	hospital.....	hosp
confinement.....	conf	include (d) (ing).....	incl
continued.....	contd	inclusive.....	incl
convenience.....	convn	indorsement.....	ind
corporal.....	cpl	insurance.....	ins
deposit(s).....	dpt(s)	joined.....	jd
deserted or desertion.....	des	laundry.....	ldry
detached or detachment.....	det	letter.....	ltr
detached service.....	DS	limited service.....	ltd serv
disability.....	disab	line of duty.....	LD
discharge(d).....	disch	master sergeant.....	m sgt
discontinued.....	discontd	Medal of Honor.....	MH
dishonorable or dishonor- ably.....	dishon	Medical Department.....	MD
		military.....	mil
		military authorities.....	mil auth

ENLISTED MEN'S PAY AND ALLOWANCES

miscellaneous.....	misc	sentence(d).....	sent(d)
month(s).....	mo(s)	sergeant.....	sgt
not in line of duty.....	NLD	sick.....	sk
number.....	no	soldier.....	sol
observation.....	obsn	special court-martial order.....	SCMO
orders, office, officer.....	O	specialist.....	specl
organization.....	orgn	special orders.....	SO
overhead.....	OH	squadron.....	sq
paid.....	pd	station.....	sta
paragraph.....	par	subsistence.....	subs
partial.....	part	summary court martial.....	SCM
partial payment.....	P/P	supplemental.....	suppl
payment(s).....	pmt(s)	surrender(ed).....	surr
pay roll.....	P/R	suspended.....	susp
private.....	pvt	technical.....	tech
private, first class.....	pfc	technical sgt.....	t sgt
qualified (qualification).....	qual	technician.....	techn
quarters.....	qrs	temporary.....	temp
rations.....	rat	trainee.....	trne
reappointed.....	reaptd	transferred.....	trfd
received.....	recd	transportation.....	T
reduce(d).....	rd	transportation request.....	T/R
reenlist(ed).....	reenl	troop.....	tr
reenlistment.....	reenlmt	troop orders.....	TO
regiment(al).....	regt(l)	unassigned.....	unasgd
regimental orders.....	RO	voucher.....	vou
Regular Army (Reserve).....	RA(R)	War Department.....	WD
rejoined.....	rejd	warrant.....	wrnt
relieved.....	reld	warrant officer.....	WO
Replacing Quartermaster Service, Army.....	RQSA	warrant officer, junior grade.....	WOJG
retired.....	ret	Women's Army Auxiliary Corps.....	WAAC
same date.....	sd		

PAY ROLLS OF ENLISTED MEN

APPENDIX II

MODEL REMARKS FOR PAY ROLLS OF ENLISTED MEN

Absences—AWOL:

AWOL Nov 5 to 8/42 incl.

AWOL Oct 31 to Nov 10/42 incl.

Absences—civil authorities, in hands of:

In hands C Auth fr Nov 20 to 25/42 incl. Convicted (or) acquitted (or) released on bail (or) other pertinent facts.

In hands C Auth for offense (allegedly) committed prior to enlmt (induction) fr Nov 10 to 21/42 incl.

In hands C Auth fr Nov 1 to 10/42 incl. Released on bail. Fur Oct 25 to Nov 5/42.

In hands C Auth fr Oct 15/42 to Nov 5/42 incl. Released on bail. Fur Oct 1 to 31/42 incl.

Absence—Sick—Not in line of duty:

Sk AR 35-1440 Nov 1 to 15/42 incl.

Allotments—Class E—Commencement:

Cl E almt \$12 per mo for 6 mo fr Nov 1/42 to Apr 30/43.

Cl E almt \$12 per mo Nov 1/42 to indefinite.

Allotments—Class E—Discontinuance:

Cl E almt \$12 per mo for 27 mo fr Oct 1/41 to Dec 31/43. Collected to Oct 31/42, discontd Aug 31/42, ltr ODB, Newark, NJ herewith. Due sol \$24 deducted for Sept and Oct/42.

Allotments—Class E—Expiration of:

Cl E almt \$12 per mo expired Oct 31/42.

- Allotments—Class E—Omission from pay roll:

Due US Cl E almt \$12 not deducted for Oct/42.

Allotments—Class E—Renewal:

Cl E almt \$12 per mo for 12 mos (indefinite) fr Jan 1/42 susp Sept 30/42 renewed Nov 1/42. Due US Cl E almt for Oct/42.

Allotments—Class E—Short deduction:

Due US \$5 under deduction of Cl E almt for Oct/42.

Allotments—Class E—Suspensions:

Cl E almt \$12 per mo for 12 mo fr Jan 1/42 susp Oct 31/42 ltr ODB, Newark, NJ herewith.

Allotments—Class E—Refunds:

Due EM \$12 excess deduction of Cl E almt for Oct/42 ltr ODB, Newark, NJ herewith.

ENLISTED MEN'S PAY AND ALLOWANCES

Allotments—Class D and N:

Remarks to be shown on the pay roll for Class D and N allotments will be identical with those used for Class E allotments where applicable. However, no refunds will be made by disbursing officers for overdeduction of Class D or N allotments. Therefore, model remarks pertaining to refundment of overdeductions will not be entered on pay roll.

Allotments—Class F (Deductions):

Remarks to be shown on the pay roll for Class F deductions will be identical with those used for, Class E allotments where applicable.

Class A pay reservation—Commencement:

Cl A pay reservation \$6.25 per mo fr Nov 1/42.

Class A pay reservation—Discontinuance:

Cl A pay reservation \$18.75 per mo fr Feb 1/42 discontd Oct 31/42.

Court martial fines—Sentences:

To be conf for 1 mo and to forfeit \$13.75 of his pay per SCM Nov 7/42.

To be conf for 3 mos and to forfeit \$13.75 per mo for a like period per SCMO 267 Hq Ft Dix, NJ Oct 5/42. \$13.75 collected on prior P/R.

Court martial fines—Remission, suspension, vacation:

To be conf for 6 mos and to forfeit \$14 of his pay per mo for a like period GCMO 18, 3 Serv C Sept 6/42. Unexecuted portion sent remitted Nov 10/42 per GCMO 28, 3 Serv C sd.

To be conf for 6 mos and to forfeit \$14 of his pay per mo for a like period SCMO 16 Hq 1st Armd Div Oct 17/42. Sent susp SCMO 209, Hq 1st Armd Div Nov 10/42.

To be conf for 6 mos and to forfeit \$14 of his pay per mo for a like period SCMO 16 Hq 1st Armd Div Sept 17/42. Sent susp SCMO 197, Hq 1st Armd Div Oct 10/42. Suspension vacated per SCMO 206 Nov 5/42 Hq 1st Armd Div. \$18.20 collected on prior P/R.

Damage to private property:

Due John D. Doe, Harrisburg, Oreg., under AW 105, \$13.78 for damage to private property per approved findings Board of Officers, Camp Adair, Oreg., Nov 2/42.

Deposits:

Due EM for dpts made with Maj Walter Cory, FD Feb 6/41 \$10; Maj E. Z. Smith, FD Mar 10/42 \$5.

PAY ROLLS OF ENLISTED MEN

Desertion—Simple:

Des at Ft Lewis, Wash Dec 25/41.

Desertion—Acquittal:

Des at Ft Knox, Ky Oct 10/42. Surr Ft Benj Harrison, Ind, Nov 6/42. Tried for des and found guilty of AWOL only per GCMO 217 5 Serv C Nov 15/42. Suppl (des) P/R recalled and canceled.

Des at Ft Bragg, NC Nov 12/41 App by C Auth Oct 26/42 and delv at Ft Knox, Ky Dec 27/42. Tried for des and found guilty of AWOL only and sentd to be conf for 4 mos and to forf \$14 per mo for a like period per GCMO 205 5 Serv C Jan 14/43. Settlement of suppl (des) P/R Vou 3618 Nov/42 accts Maj Richard Roe, FD. Appropriate adjustment on Vou 3618 to be made by C. of Fin.

Desertion—Guilty but not sentenced to dishonorable discharge:

Des at Ft Jay, NY July 10/42. Surr to mil auth Sept 26/42. Tried and found guilty of des and sentd to be conf for 6 mos and to forf \$14 per mo for a like period GCMO 216 5 Serv C Nov 10/42. Pay due fr date of return to mil control.

Desertion—Guilty and sentenced dishonorable discharge:

Suppl P/R (des at Ft Jay, NY Sept. 10/41) pd on Vou 5105 Maj E. Z. Smith, FD fr Sept/42. All indebtedness satisfied. Surr to mil auth Oct 26/42. Tried and found guilty of des and sentd to DD and to forf all pay and alws due per GCMO 261 5 Serv C Nov 2/42. Pay due fr date of return to mil control.

Desertion—Restoration to duty without trial:

Des at Ft Jay, NY Oct 10/42. Surr at Ft Knox, Ky Oct 26/42. Restored to duty without trial SO 266 5 Serv C Nov 3/42.

Desertion—Removal of charge:

Des at Ft Jay, NY Oct 10/42. Surr at Ft Knox, Ky Oct 26/42. Charge of des removed as erroneously made par 5 SO 266 5 Serv C Nov 3/42.

Desertion—Discharge on account of fraudulent enlistment:

Des as John Jones Aug 10/42. Fraud enl Sept 30/42. Pay due fr date of enlmt. App Nov 4/42. Convicted of des and fraud enlmt and sentd to DD per GCMO 267 5 Serv C Nov 20/42.

Detached service:

DS Ft Hayes, O.

EM on DS desires pmt by check mailed to (place). (To be entered on separate check roll.)

ENLISTED MEN'S PAY AND ALLOWANCES

Detained pay:

To have \$10 of his pay per mo for 2 mos detained per GCMO 266 Hq 5 Serv C Nov 20/42. (Add if prior collection previously made "\$10 collected on prior roll.")

To have \$10 of his pay detained per SCM Ft Hayes Nov 5/42.

Distinguished service awards:

MH fr Nov 5/42 (on first pay roll).

MH (on subsequent rolls).

MH Additional bar fr Nov 5/42.

MH and 1 bar.

(Date shown is date of meritorious service, not date of order promulgating award. For other awards substitute DFC, DSC, DSM, or SM.)

Enlistment or induction:

Pay due fr enlmt (induction).

Expenses for enlisted men absent without leave or in desertion:

Due US \$25 reward paid for app of EM by C Auth Nov 15/42 and delv at Ft Jay, NY Nov 16/42. FD-----P-----A-----

Due US \$26.95 expenses pd for app of EM Nov 15/42 and delv at Ft Jay, NY Nov 16/42 by agent Dept of Justice. FD-----P-----A-----

Due US \$25.40 T for guard fr Ft Lewis, Wash to Chicago, Ill and self and guard fr Chicago, Ill to Ft Lewis, Wash T/R WQ 9934-35 Nov 1/42 FD-----P-----A-----

Due US excess cost monetary alws in lieu of subs furn guard by Capt John Doe, FD Vou 4389 Oct/42 \$1.77 QM-----P-----A-----

Federal prison industries:

Due Federal Prison Industries, Inc., Alcatraz Island, Calif \$1.50 (or) Ft Leavenworth, Kans.

Flying pay:

Due EM flying pay from Nov 1 to 20/42 incl.

Foreign service certificate:

I further certify that each man shown on this pay roll (final statement) is entitled to increased pay for foreign service (sea duty) for the period of the account, except as otherwise stated in the remarks.

Individual cases—Departed NY P/E Nov 6/42. Due EM increase for foreign serv fr Nov 6/42.

Arrived NY P/E Nov 25/42. Due EM increase for foreign serv fr Nov 1 to 25/42 incl.

PAY ROLLS OF ENLISTED MEN

Furlough:

EM on fur desires pmt by check mailed to (place).

(Remark for entry on check pay roll.)

Government property lost or damaged:

Due US GPLD \$1.50.

Limitation certificate:

I further certify that the payment to enlisted men (man) named on the within pay roll (voucher) is not prohibited by any provisions of law limiting the availability of the appropriation involved.

Longevity pay:

Completed 3 yrs serv Nov 15/42.

Parachutist:

Due EM add pay for prcht duty fr Nov 1 to 13/42 incl per cert herewith.

Parachutist's certificates:

I certify that _____, during period from _____ to _____ has (have) not been in a flying-pay status, has (have) been assigned or attached as a member(s) of a parachute unit, or parachute jumping schools, for whom parachute jumping is an essential part of his (their) military duty, and has (have) received a rating(s) as parachutist(s) or has (have) undergone training for such a rating and has (have) been engaged upon duty designated by the Secretary of War as parachute duty.

Partial payment:

When the indebtedness of an enlisted man exceeds two-thirds of his accrued pay and consists of both court-martial fines and other indebtedness, his account will be stated in full and the remark "For P/P only," will be added at the end thereof.

Personal expense money—First payment:

Due EM personal expense money under Act of May 17, 1926. Sk AR 35-1440 Oct 1/42 to Nov 1/42 incl.

Personal expense money—After first payment:

Due EM personal expense money under Act of May 17, 1926. Sk AR 35-1440 Nov 1/42 to Nov 30/42 incl. (Second pmt) First pmt made on Vou 5431, accounts of Major John Doe, FD for Nov/42.

Promotions (appointments):

Aptd sgt fr cpl RO 210 Nov 15/42 effective Nov 15/42.

Aptd techn 5th gr fr Pvt SO 190 Hq Ft Sill Okla Nov 10/42 effective Nov 10/42.

ENLISTED MEN'S PAY AND ALLOWANCES

Aptd techn 3d gr fr techn 5th gr SO 268 Hq Ft Riley, Kans Nov 25/42 effective Nov 25/42.

Quarters allowance—In lieu of quarters for dependents:

Due EM monetary alws in lieu of qrs for dependent Mary C. Doe (wife) address 810½ N Ill St, Indianapolis Ind fr Nov 1 to 30/42 incl.

Quarters allowance—In own right:

Due EM monetary alws in lieu of qrs authorized by par 4 SO 258 Hq 5 Serv C Oct 5/42 filed with Vou 3947 Capt John Doe, FD for Oct/42. Address: 907 S Missouri St, Indianapolis, Ind.

Reduction:

Rd fr sgt to pvt SO 258 Hq Ft Douglas, Utah Nov 10/42 effective Nov 10/42.

Rd fr cpl to pvt per SCMO 75 Hq Randolph Field, Tex Nov 6/42 effective Nov 6/42.

Rd fr sgt to pvt and to forf \$14 per mo for 2 mos per GCMO 75 5 Serv C Nov 10/42.

Return to military control:

Surr at Ft Benj Harrison, Ind Nov 13/42.

App by C Auth Nov 15/42 and delv at Ft Benj Harrison, Ind Nov 16/42.

*Sea duty. (See Foreign service.)**Subsistence allowance:*

Due EM monetary alws in lieu of subs fr Nov 11 to 30/42 incl authorized by par 4 SO 260 Hq 5 Serv C Nov 3/42 atchd.

Due EM monetary alws in lieu of subs fr Nov 1 to 30/42 incl authorized by par 1 SO 254 Hq 5 Serv C Oct 16/42 filed with Vou 2600 Oct/42 accts of Major John Doe, FD.

Due EM monetary alws in lieu of subs for noon meal only, Sun and holidays excl, fr Nov 1/42 to 30/42 incl authorized by par 2 SO 253 Hq 5 Serv C Oct 3/42 filed with Vou 2615 Oct/42 accts Major John Doe, FD.

Subsistence charges:

Due US monetary alws in lieu of subs furn by Major John Doe, FD Nov 5/42 \$2.25 QM----- P----- A-----.

Due US excess cost monetary alws in lieu of subs furn by Major John Doe, FD Vou 4397 Oct/42 \$1.77 QM----- P----- A-----.

Transfers:

Trfd as pvt fr cpl 796th MP Bn SO 261 Hq Ft Benj Harrison, Ind Nov 10/42.

Trfd as pvt fr sgt 796th MP Bn SO 261 Hq Ft Benj Harrison, Ind Nov 10/42 O recd at sta of sol Nov 13/42.

PAY ROLLS OF ENLISTED MEN

Trfd as sgt fr sgt 796th MP Bn Hq SO 261 Hq Ft Benj Harrison,
Ind Nov 10/42.

Transportation:

Due US \$20 T fr New York NY to Ft Benj Harrison, Ind T/R
WQ 784356 Nov 1/42. FD----- P----- A-----.

Travel orders—Indorsement upon departure:

Last rationed to include dinner Nov 8/42. Will depart station
by rail at 4:00 PM Nov 8/42.

An Officer
Rank, Org

Travel orders—Indorsement upon return or arrival:

Joined station at 1:00 PM Nov 3/42. First rationed supper
Nov 3/42.

An Officer
Rank, Org

NOTES

1. In many cases, special certificates are required to be shown on a pay roll (voucher) in order that a particular type of payment will be legal as provided by laws and regulations.

2. The model remarks as shown herein are to be used when change or charge occurs during period for which enlisted man is being paid. Additional appropriate remarks will be required if a prior period is involved.

ENLISTED MEN'S PAY AND ALLOWANCES

DATE OF ENLISTMENT (Indicate or call to active duty)	GRADE or RANK	NAME, PRESENT AND AGENCY BY GRADE AND COMPONENT On date of discharge and, where applicable, date of discharge to be noted "Allegation" or "Final" with Voucher No.	SERIAL No.	ALLOTMENTS					COLLECTIONS	
				Month and Year Entered	Class N	Class E	Class D	Class F	Class A pay and allowances	Govern- ment Sundry
1		<u>REGULAR ARMY</u>								
2		<u>TECHNICAL SERGEANT</u>								
Jul 12/40	24	Wright, Philip K.	2-689034	Feb/43			14.30		18.75	
3		SM. Due EM flying pay fr								
4		Feb 13 to 28/43 incl. Monetary								
5		allow in lieu of Q's and subs								
6		fr Feb 1 to 28/43 incl per 10								
7		30 15 Hq 5 Serv C filed with								
8		von 9584 Jan 15/43 accts Capt								
9		John Doe, FD. Address:								
10		207 Missouri St.,								
11		Indianapolis, Ind.								
12		<u>STAFF SERGEANT</u>								
Jul 16/39	9	Donald, Frank E.	6789023	Feb/43		3.48			6.25	
13		Aptd S Sgt fr Sgt SO 87 Hq Ft								
14		Finance, Ind. Feb 17/43 off Feb 17/43.								
15		<u>TECHNICIAN 4TH GRADE</u>								
Dec 11/40	11	Root, John P.	6678089	Feb/43	6.70			22.00		
16		ANOL Jan 1 to 15/43 incl. Ad-								
17		just \$.05 over ded of SE on prior								
18		P/R.								
19		<u>CORPORAL</u>								
Aug 11/41	13	Lee, William B.	6690543	Jan/43						
20		Due US \$2.50 for C1 E almt		Feb/43		5.00			1.50	
21		Jan/43 not shown on prior P/R.								
22		<u>OTHER COMPONENTS</u>								
23		<u>PRIVATE FIRST CLASS</u>								
Nov 26/40	3	Cannon, Paul T.	20562485	Adv	1.50					
24		Comp 3 yrs serv Feb 2/43. Due		Feb/43	1.50				1.50	
25		EM flying pay fr Feb 1 to 28/43								
26		incl. C1 E almt \$1.50 per mo off								
27		Feb 24/43								
28		<u>PRIVATE</u>								
May 1/40	2	Smith, James E.	28079962							
29		SK AR 35-1440 Jan 30 to Feb							1.50	
30		6/43 incl. Not ded on prior P/R.								
31		To have \$10 per mo for 2 mos de-								
32		tained per SCLO 12 Ft. Finance, Ind								
33		Feb 12/43. To forf \$10 of his pay								
34		per mo for 2 mos per SCLO 12 Ft.			9.70	8.48	14.30	22.00		4.50
35		Finance, Ind Feb 14/43								

(FASTEN ALONG THIS EDGE)

WAR DEPARTMENT
Form No. 366-a—Revised

PAY ROLL—ARMY AIR FORCES

For Use of Finance Department Only

Page No. _____

[illegible]

WAR DEPARTMENT
Form No. 285-a—Revised
Form approved by Commander General, U.S.
August 11, 1948

11-2023-00000

ENLISTED MEN'S PAY AND ALLOWANCES

DATE OF ENLISTMENT (Induction or call to active duty)	to which service	NAMES, PRESENT AND ABSENT BY GRADE AND COMPONENT (Names of dependents and, where applicable, determination of dependency to be noted as "Attached" or "Filed with Voucher No. 5")	SERIAL No.	ALLOTMENTS					COLLECTIONS	
				Month and year deducted	Class N	Class E	Class D	Class F	Class A pay reductions	Governor's laundry
1		REGULAR ARMY								
2		PRIVATE								
Mar 24/41										
3	1	Frank, John	6903172							1.50
4		Last pd to Nov 30/42 by Maj John Doe FD. Des at Ft Bragg								(from remarks)
5		NC Dec 5/42. Due US GPLD \$7.10. App on Jan 24/43 at Ft Finance								
6		Ind while serving as Pvt in fraud enlmt of Dec 10/42 under name of								
7		Joseph Franklin 15023004 (AUS) Co A 59th Inf. Last pd under								
8		fraud enlmt to Dec 31/42 by Maj E Z Smith FD. Due US at date of								
9		app Ldry \$1.50. Tried and found guilty of des and fraud enlmt								
10		and sentd to dishon dish and to forfe all pay alws due per GCMO								
11		56 5 Serv C Feb 18/43.								
12										
13										
14										
15										
16										
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18										
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(FASTEN ALONG THIS EDGE)

WAR DEPARTMENT
Form No. 356—Revised

U. S. GOVERNMENT PRINTING OFFICE 16-50776-2

PAY ROLL—DESERTER, ETC.

For Use of Finance Department Only

Page No. _____

COLLECTIONS—(continued)				ALLOW. AMOUNT FOR STUDENT- FEE	TOTAL AMOUNT DUE		TOTAL COLLEC- TIONS		BALANCE PAID		To be kept separate from the rest of the roll of accounts in the office of the Finance Department and to be retained until the roll of accounts is closed. The roll of accounts is to be closed at the end of the fiscal year. The roll of accounts is to be closed at the end of the fiscal year. The roll of accounts is to be closed at the end of the fiscal year.
Individual and Aggregate	Signature	GP LD	C&P (DD)								
											1
			7.10								2
		.18	41.52		50	30	50	30	-	-	3
											4
											5
											6
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											26
											27

(FASTEN ALONG THIS EDGE)

WAR DEPARTMENT
Form No. 500—Revised
Form approved by Comptroller General, U.S.
August 11, 1942

16-50770-1

ENLISTED MEN'S PAY AND ALLOWANCES

STATEMENT OF ACCOUNTS

(See AR 35-2480)

Frank, John 6903172
 (Alias Franklin, Joseph 18023004)
 (Last name) (First name) (Middle initial) (Army Serial No.)
 Private 1480th S.U.
 (Grade) (Specialist rating) (Organization)

Accounts closed because of Des Dec 5/42, App
fraud enlist Jan 24/43 and DD Feb 18/43
 Dishonorable discharge suspended, confined at _____

Account paid on Voucher No. _____ accounts
 of the undersigned for February, 19 43
 Following items of indebtedness not satisfied by ac-
 cepted pay and allowances:

Post exchange N _____
 (Station)

Post laundry O _____
 (Station)

Post tailor T _____
 (Station)

Company fund H _____
 (Organization and station)

Clothing I _____

Camp and garrison equipage N _____

G

Amount forfeited to U. S. Soldiers' Home by reason of
~~desertion~~ dishonorable discharge \$41.52

Ft. Finance, Ind. E. Z. Smith
 (Place) (Signature of issuing officer)

Feb. 28, 1943 Major F.D.
 (Date) (Rank and organization)

1st Ind.

WAR DEPT., OFFICE CHIEF OF FINANCE, _____
 To THE ADJUTANT GENERAL.

Above statement is in accordance with the voucher
 cited.

W. D., A. G. O. FORM NO. 27 2-2222
 July 1, 1943

PAY ROLL—DESERTER, ETC.

WAR DEPARTMENT
FINANCE DEPARTMENT
Form No. 49
Approved Apr. 19, 1928

MONEY ACCOUNTS WORK SHEET

CLOSED ON VOUCHER ACCOUNT Maj. E. Z. Smith, F. D. F. O. FOR Feb., 1943.ACCOUNT OF John Frank Serial No. 6903172.....GRADE Private (RA) DATE OF {desertion
~~disappearance~~} Dec. 5/42.....Specialist rating ----- Qualification in arms ----- Over 0 years' service

CREDITS			
For clothing not drawn	\$.....		
For deposits .....	.....		
For interest .....	.....		
For pay from <u>Dec. 1/42</u> to <u>Dec. 4/42</u>	<u>6.67</u>		
.....			
.....			
TOTAL DUE SOLDIER,		\$ <u>6.67</u>	

DEBITS	INDEBTEDNESS	SATISFIED	UNSATISFIED (A. G. O. No. 27)
Soldiers' Home deductions	<u>.03</u>	<u>.03</u>	
Pay Army from to	\$.....	\$.....	\$.....
Replacing Ord. and O. S. 19 .....	.....	.....	.....
Signal Corps, 19 (P. A. ....)	.....	.....	.....
Replacing C. and E., 19 .....	.....	.....	.....
Clothing, 19 .....	.....	.....	.....
Replacing regular supplies, 19 .....	.....	.....	.....
Transportation, 19 (P. A. ....)	.....	.....	.....
Subsistence, 19 (P. A. ....)	.....	.....	.....
<u>Govt. property lost or damaged</u>	<u>7.10</u>	<u>6.64</u>	<u>.46</u>
.....			
Post laundry .....	.....	.....	.....
A. of D. 19 .....	.....	.....	.....
Post exchange .....	.....	.....	.....
Company fund .....	.....	.....	.....
Court-martial fines .....	.....	.....	.....
TOTAL,	<u>7.13</u>	<u>6.67</u>	<u>.46</u>
BALANCE FORFEITED TO SOLDIERS' HOME,		<u>Nothing</u>	

U. S. GOVERNMENT PRINTING OFFICE 2-9451

ENLISTED MEN'S PAY AND ALLOWANCES

WAR DEPARTMENT
FINANCE DEPARTMENT
Form No. 40
Approved Apr. 19, 1928

MONEY ACCOUNTS WORK SHEET

CLOSED ON VOUCHER ACCOUNT Maj. E. Z. Smith, FD F. O. FOR Feb., 1943.

ACCOUNT OF John Frank (alias Joseph Franklin, 15023004 Serial No. 6903172

GRADE DATE OF App in fraud enlist
2/22/43 2/22/43 January 24/43

Specialist rating Qualification in arms Over 0 years' service

CREDITS			
For clothing not drawn	\$.....		
For deposits			
For interest			
For pay from <u>Jan 1/43</u> to <u>Jan 23/43</u>	<u>1.96</u>		
TOTAL DUE SOLDIER,		\$ <u>1.96</u>	
DEBITS		INDEBTEDNESS	SATISFIED
Pay Army from to	\$.....	\$.....	\$.....
Replacing Ord. and O. S. 19			
Signal Corps, 19 (P. A.)			
Replacing C. and E., 19			
Clothing, 19			
Replacing regular supplies, 19			
Transportation, 19 (P. A.)			
Subsistence, 19 (P. A.)			
Govt property lost or damaged (from des. a/c)	<u>.46</u>	<u>.46</u>	
Govt laundry	<u>1.50</u>	<u>1.50</u>	
A. of D. 19			
Post exchange			
Company fund			
Court-martial fines			
TOTAL,	<u>1.96</u>	<u>1.96</u>	
BALANCE FORFEITED TO SOLDIERS' HOME,		<u>Nothing</u>	

FINAL STATEMENT—DECEASED ENLISTED MAN

APPENDIX V

FINAL STATEMENT—DECEASED ENLISTED MAN

ORIGINAL

FINAL STATEMENT OF Robert Fulton, 13934233 (AUS), Pvt., Co. B, 59th Inf., (Serial No.) (Rank) (Company)

Accepted for enlistment at Richmond, Va. Enlisted on January 3, 1942, at Ft. Finance, Ind. on January 13, 1943.

Reason Death (State reason and order, if any, for discharge or retirement, and if discharged, whether honorable or otherwise)

Having over 1 years service at date of Death (Discharge, retirement, or death)

Due Soldier for: Nothing

For additional pay: Nothing (See Instruction 9)

For clothing: Nothing (See Instruction 9)

For deposits: Sixty-five and 100 dollars (\$ 165.00) (As per limited list on outer side)

For pay detained by court-martial: Nothing (See Instruction 10)

For: Nothing (Any other items, including allow, in lieu quarters, for which W. D. Form 100 must be attached hereto, see Instruction 13)

Last paid to include: December 31, 1942, by Major E. Z. Smith, F.D.

Due United States for: Lost or damaged prop Three and 97/100 dollars (\$3.97);

Idry One and 50/100 dollars (\$1.50).

REMARKS: No time lost under AY 107. Not entitled to travel pay. (See Instructions, especially 10 and 13)

Supporting papers: Pay \$16.20

Deposit Book if available: Dpt & Int 66.01

Withheld as unpaid balance: \$92.21

I certify that the foregoing Final Statement is correct. I further certify that the payment to the enlisted man named on the within voucher is not prohibited by any provision of law limiting the availability (Do not sign in duplicate)

of the appropriation involved.

WAB DEPARTMENT
Form No. 279
Revised 4-1-42

Form approved by the Commander General V. B. Robert T. Jones
December 4, 1942

Personnel Officer

Robert T. Jones
Captain, 59th Inf.
Communications Officer

FINAL STATEMENT OF Robert Fulton, 13934233 (AUS), Pvt., Co. B, 59th Inf., (Serial No.) (Rank) (Company)

Accepted for enlistment at Richmond, Va. Enlisted on January 3, 1942, at Ft. Finance, Ind. on January 13, 1943.

Reason Death (State reason and order, if any, for discharge or retirement, and if discharged, whether honorable or otherwise)

Having over 1 years service at date of Death (Discharge, retirement, or death)

Due Soldier for: Nothing

For additional pay: Nothing (See Instruction 9)

For clothing: Nothing (See Instruction 9)

For deposits: Sixty-five and 100 dollars (\$ 165.00) (As per limited list on outer side)

For pay detained by court-martial: Nothing (See Instruction 10)

For: Nothing (Any other items, including allow, in lieu quarters, for which W. D. Form 100 must be attached hereto, see Instruction 13)

Last paid to include: December 31, 1942, by Major E. Z. Smith, F.D.

Due United States for: Lost or damaged prop Three and 97/100 dollars (\$3.97);

Idry One and 50/100 dollars (\$1.50).

REMARKS: No time lost under AY 107. Not entitled to travel pay. (See Instructions, especially 10 and 13)

Supporting papers: Pay \$16.20

Deposit Book if available: Dpt & Int 66.01

Withheld as unpaid balance: \$92.21

I certify that the foregoing Final Statement is correct. I further certify that the payment to the enlisted man named on the within voucher is not prohibited by any provision of law limiting the availability (Do not sign in duplicate)

of the appropriation involved.

WAB DEPARTMENT
Form No. 279
Revised 4-1-42

Form approved by the Commander General V. B. Robert T. Jones
December 4, 1942

Personnel Officer

Robert T. Jones
Captain, 59th Inf.
Communications Officer

ENLISTED MEN'S PAY AND ALLOWANCES

INSTRUCTIONS—CONTINUED

14. Pay detailed pursuant to sentence of court-martial will be determined by the Government. The Government may have an active interest in the retirement of a soldier, and the Government may be interested in the retirement of a soldier at which time the total amount detailed, if requested, will be noted on the final statement in the space provided therefor, and paid to him out of Pay of the Army (or Pay of the Military Academy if soldier's pay is payable from that appropriation) for the fiscal year in which discharged or retired. (AR 35-2460.)

15. The final statement of an enlisted man who is entitled to allowance in lieu of quarters will show in the space provided therefor the inclusive dates for which such allowances are due, and the soldier will execute War Department Form No. 369, in so far as it pertains to this allowance, before he files as a subvoucher to the final statement. The payment will be made on the final statement as, in this case, Form 369 is simply a supporting paper.

LIST OF DEPOSITS

(To be filled in by organization commander)

DATE		AMOUNT	
Dolls.	Cts.	Dolls.	Cts.
R. 30/42	20. 00	Brought fwd	-65. 00
V. 3/42	5. 00		
P. 9/42	11. 00		
S. 3/42	14. 00		
V. 30/42	15. 00		
TOTAL	= 65. 00	TOTAL	= 65. 00

INSTRUCTIONS—CONTINUED

5. **Travel allowances.**—Enlisted men of the Regular Army when entitled to travel allowances upon discharge from active service are entitled to same from place of discharge to place of acceptance for enlistment, regardless of place at which actually enlisted. The place of actual enlistment, if different from the place of acceptance, will in no case be considered in determining the travel allowances due.

6. **Additional pay.**—In the space for additional pay notation will be made of the pay due soldier for distinguished service awards, for special qualification in the use of arms, etc.

7. **Notation of stoppages.**—Under the heading "Due United States" will be noted all authorized stoppages for loss of or damage to Government property or supplies, the stoppages being made under the proper headings, *e. g.* "Clothing," "C & E," "RS," "Transportation," "Ordnance," etc., the names of the articles damaged, lost, or destroyed being stated; amounts due on account of allotments, post exchange laundry tailor, company fund, transportation and stoppage on post sentence of a court-martial, sewing machine and loss of court-

number sentence of a court-martial, showing nature and date of court-martial or date of order approving sentence, and the forfeiture as expressed in the sentence, e. g., "To forfeit \$10 per mo. for 2 mos. 8C Jan. 19/25." If any part of the forfeiture has been deducted, the amount and pay roll on which deducted will be stated. For further information see instructions and model remarks for preparation of pay rolls.

8. **Transfer of final statement.**—The transfer by an enlisted man of a claim for pay due on his final statement will be recognized only when made after discharge from active service, in writing, indorsed on the final statement, signed by the soldier, and witnessed by a fellow soldier. The transfer of a claim for pay due on a final statement to a fellow soldier, without the signature of the transferor, will not be recognized. The person witnessing the transfer must indorse on the final statement the fact of transfer of the final statement, and on the final statement the fact that such indorsement has been made on the discharge.

9. Discharge by purchase.—The final statement of a soldier discharged by purchase will show the amount of purchase price and a full statement of active service rendered in each previous enlistment terminated by honorable discharge since last discharge by purchase, giving dates of each enlistment and discharge, and reasons for each discharge. A soldier discharged by purchase is not entitled to travel pay.

10. **Deserters.**—In the case where final statements are given an opportunity to be heard, the statements of deserters from the armed forces will be so stated by the publishing office to enable the financial authorities to determine definitely the amounts due the soldier and the United States at date of desertion as distinguished from those accruing or incurred after return to military control, together with a correct transcript of the order publishing the action disposing of the charge of desertion.

ii. **Decased soldiers.**—In the case of a deceased soldier, final statements and Certificate-investigation effects will be prepared and forwarded as soon as practicable to The Adjutant General. Nothing will be entered on the final statement regarding the cause of death or whether death occurred in line of duty or on account of the soldier's own misconduct. In the case of a soldier who dies within the first six months of enlistment, the total money value of clothing drawn and chargeable against the clothing account since enlistment will be entered on the final statement. In the case of a soldier who dies after the first six months of enlistment, the clothing drawn and chargeable will be entered on the final statement under "Due Soldier" or "Due the United States," on the final statement.

12 Before delivering final statement upon which deposits are credited, the officer shall certify to the finance officer that he has examined the claim and, if so, instructed him to present it to the finance officer. Should the claim have to pass, the officer will cause his affidavit to that effect to be taken and attached to the statement before he leaves the post. The book must also contain a summary of the circumstances attending each case. The finance officer may pay, and the responsibility for the correctness of amounts credited on the statement will rest with the officer certifying it. Deposit books will be taken up by the finance officers who make final payment, and cleared with their vouchers. The finance officer will be empowered in the space for remarks with date of the order authorizing disposition of the charge of desertion.

[illegible]

FINAL STATEMENT

30

Fulton, Robert
(Last name) (First name)

Pvt. Co 3 59th Inf.
(Rank) (Company) (Regiment)

(To be filled in by the organization commander)

For value received, transferred to

.....
(Name of assignee)

(Soldier's signature)

Transfer witnessed and noted on discharge.

(See Instruction 8)

INSTRUCTIONS

1. Final statement will be given as follows.—Final statement, properly certified by his immediate commander, will be given to every soldier upon his discharge from active service (except as otherwise prescribed by Army Regulations) or upon retirement, and will be presented to the finance officer for the pay due him. The payment made will be noted on the discharge certificate of every discharged soldier present when the final statement has been transferred.

Notice of Discharge.—Notice of discharge will be furnished only in case of an enlisted man who is discharged from active service at a place at which there is available no officer with funds to make payment on final statements. In these cases the officer who prepares the final statement will sign the notice of discharge and will make a direct, send by mail to the standing officer, in his own handwriting, the notice of discharge, stating therein, in his own handwriting, the date of last payment to the soldier, and his credits and debits, both in cash and in kind, for the entire period of his service. The officer will require the soldier to affix his signature to the notice of discharge, and to sign the name of the soldier to be discharged. (See A. R. 345-605.)

Blank forms for this notification will be supplied by The Adjutant General of the Army. The officer issuing the final statement will inform the soldier of the location of the finance officer to whom he shall apply for payment.

3. **Responsibility of certifying officer.**—Officers signing and certifying to the correctness of final statements will be held responsible for their accurate preparation and also for disregard of plain instructions as made known through Army Regulations, orders, and notes on the blank forms. Officers responsible for overpayment on erroneous final statements will be required to refund the amounts overpaid if it is found impracticable to make collection from the party overpaid.

4. **Money amounts to be written in words and figures.**—Money amounts, in all cases, except in the case of the "List of Deposits" on the outer last fold will be written out in full, the writing to commence close to the printed matter on the hand side, and also expressed in figures.

VOUCHER—REIMBURSEMENT FOR TRAVEL

APPENDIX VI

VOUCHER—REIMBURSEMENT FOR TRAVEL BY PRIVATELY OWNED CONVEYANCE

Standard Form No. 1022-Rev. 12-1-42 Form Approved by COMPTROLLER GENERAL, U. S. July 15, 1942 (Amended Aug. 25, 1942) Circular, September 10, 43	VOUCHER FOR PER DIEM AND/OR REIMBURSEMENT OF EXPENSES INCIDENT TO OFFICIAL TRAVEL	D. O. You. No. _____ Bureau No. _____
(Statement of account must be completely filled in by payee prior to signature, and there must not be any erasures or alterations unless initialed or signed by him.)		
Captain Accounting Office PRESIDENT Certified for payment to the order of _____ COMPTROLLER GENERAL OF THE UNITED STATES By _____	U. S. _____ War Department (Department, bureau, or establishment) THE UNITED STATES, Dr., To Fred Lee, 19063460 (Payee) T. Sgt. Co. B, 56th Inf., Ft. Finance, Ind. (Address) Official Headquarters Domicile _____ Residence _____ (For use of Postal Service only)	PAID BY E. Z. Smith, Major, F. D. Ft. Finance, Ind. Symbol 200580 Sta. #1500 January 1943 (For use of paying office)

ENLISTED MEN'S PAY AND ALLOWANCES

ITEMIZED SCHEDULE OF TRAVEL AND OTHER EXPENSES

1. Date and hour of departure from official headquarters _____ (Date) _____ (Hour)
2. Give duty status on first day of voucher period:
*Arrived at _____ on _____, 19____,
for temporary duty for approximate period _____
Approximate date of return to official headquarters _____, 19____
3. †State authorized per diem in lieu of subsistence, \$_____
4. †State authorized allowance for actual subsistence expenses: Not to exceed \$_____ per day.
5. Where for traveler's personal convenience or through the taking of leave there is interruption of travel, deviation from the direct route, or where traveler delays at a place other than post of duty, a statement showing the facts should appear on the voucher.

*If authority provides for travel to more than one point, time of arrival and departure from each should be stated in the body of the account in chronological order.
†If more than one rate of allowance is authorized, full statement of application of each rate must be given in some convenient place on this voucher.

[illegible]

VOUCHER—REIMBURSEMENT FOR TRAVEL

APPENDIX VII

VOUCHER FOR COMMUTATION OF RATIONS, LIQUID COFFEE MONEY AND TRAVEL ALLOWANCES

WAR DEPARTMENT
FINANCE DEPARTMENT
212/94025 - P.S.A. 1942-43
212/94025 1st-42 \$47.15
212/94025 2d-42 8.42
212/94025 3d-42 55.55
212/94025 4th-42 55.55
212/94025 5th-42 55.55
212/94025 6th-42 55.55
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212/94025 97th-42 55.55
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212/94025 99th-42 55.55
212/94025 100th-42 55.55

No.	NAME AND RANK	AUTHORITY FOR PAYMENT	Reasons for Payment on Current Account	From	To	Days	Amount	Remarks	Remarks	Remarks
1	Major Lehigh, Sgt.	War 3-30-42-43	Commutation of Rations	12-31	1-11	07 65		Cash	87 13.00 (Dinner)	87.00
2	Major Rice, Tech. 3 Cr.	War 3-30-42-43	Commutation of Rations	12-31	1-11	07 65		Cash	87 13.00 (Dinner)	87.00
3	John J. Warkov, Pvt.	War 3-30-42-43	Commutation of Rations	12-31	1-11	07 65		Cash	87 13.00 (Dinner)	87.00
4	Robert T. Johnson, 1. Sgt.	War 3-30-42-43	Commutation of Rations	12-31	1-11	07 65		Cash	87 13.00 (Dinner)	87.00
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I certify that the foregoing account is correct; that it appears from the records of my office that the persons named thereon were severally entitled by law and the regulations of the War Department to the allowances set opposite their respective names during the periods mentioned, and that payment in all cases was duly authorized.

C. J. Smith
Major, P.D.

This Voucher, when completed, must be filed with the last voucher on which commutation of rations or liquid coffee money is paid and returned to the War Department. All vouchers shall be submitted to the War Department on the last day of the month.

INDEX

Allotments:	Paragraph	Page
Class D and class N.....	421	420
Advance of first premium on class N allotment.....	421. 3	421
Correction of overdeductions.....	421. 5	421
Correction of underdeductions.....	421. 6	421
Deductions for 2 or more months.....	421. 2	421
How made.....	421. 1	421
Refund of deduction where no insurance carried.....	421. 4	421
Class E.....	420	420
Deduction for 2 or more months.....	420. 2	420
Final statement.....	420. 4	420
Refund of allotment deducted beyond date of discontinuance.....	420. 3	420
When made.....	420. 1	420
Class F.....	419	418
Deductions not affected by imposition of court martial forfeitures.....	419. 4	420
Determination of amounts.....	419. 1	418
Discontinuance upon promotion or separation.....	419. 2	419
Method of handling on pay rolls.....	419. 3	420
Limitation on amount.....	423	422
Method of handling on pay vouchers.....	422	422
When allottee may expect payment.....	424	422
Allowances:		
Quarters and rations:		
Aviation cadets.....	610	607
In hospital.....	610. 3	609
On furlough.....	610. 2	608
Rate paid.....	610. 1	608
Computation:		
Method.....	603. 2	604
Rules.....	603. 1	604
Definitions:		
"Quarters in kind".....	606. 1	605
"Rations in kind".....	606. 2	605
Determination of dependency for quarters allowance.....	601. 6	602
During unauthorized absences.....	607	605
Enlisted men of first three grades with dependents.....	601. 4	601
By whom authorized.....	604. 2	604
Furloughs and delays.....	608	605
Furlough allowances on transfer at own convenience.....	608. 8	606
Loss of furlough.....	608. 7	606
Notation by disbursing officer.....	608. 6	606
Overstaying furlough.....	608. 3	605
Payment for authorized delays.....	608. 9	606
Period covered.....	608. 2	605

ENLISTED MEN'S PAY AND ALLOWANCES

Allowances—Continued.

Quarters and rations—Continued.

Furloughs and delays—Continued.

	Paragraph	Page
Rate paid.....	608. 1	605
Suspension upon admission to Army hospital.....	608. 4	606
While in receipt of station allowances.....	608. 5	606
Payable when not furnished in kind.....	605	604
Payment of furlough rations on large scale.....	609	606
Action by company commander or personnel officer.....	609. 3	607
Completion of voucher with supporting furloughs.....	609. 5	607
Condition under which effected.....	609. 1	607
Initial action by finance officer.....	609. 2	607
When made by agent officer.....	609. 4	607
Quarters allowance in own right not to preclude payment for dependents.....	601. 5	607
Station allowances.....	602. 2	603
By whom authorized.....	604. 1	604
Station to govern rate for dependent allowance.....	602. 1	603
Vouchers and subvouchers.....	612	610
Forms used.....	612. 1	610
How quarters allowance is stated.....	612. 2	610
How ration allowance is stated.....	612. 3	611
Notation to be made on furlough.....	613	612
Subvouchers.....	612. 4	611
When payable.....	601. 1	601
When subsisted at Government expense.....	601. 3	601
While absent from permanent station.....	601. 2	601
Women's Army Auxiliary Corps.....	611	610
Army of the United States.....	102	101
Authority for establishment.....	103	101
Components.....	102	101
Organization.....	103	101
Term of service of enlisted men.....	104. 1, 104. 2	102
Article of War, 105th.....	402	401
Aviation cadets:		
General provisions.....	201	201
Statutory authority.....	201. 1	201
Upon completion of training.....	201. 3	201
Who eligible.....	201. 2	201
Pay.....	202	201
Base pay.....	202. 1	201
Computation.....	202. 2	201
Quarters and rations.....	610. 1-610. 3	608, 609
Travel allowances.....	624. 1, 624. 2	619
Cash payments.....	113. 3	109
Certificate of compliance, statutory provision.....	701. 5	701
Certificates on pay roll.....	702. 9	704
Change list guide.....	703	704

INDEX

Enlistment allowances:	Paragraph	Page
Amount payable.....	629	623
Computation of 3-month period.....	633	624
Discharge from Army of the United States.....	631	624
Discharge from other services.....	632	624
Discharge from Philippine Scouts.....	634	624
Fractional part of year not prorated.....	636	624
How paid.....	638	625
Payable on grade held at time of discharge.....	635	624
Reenlistment in Army of the United States.....	630	624
Regular Army Reserve.....	639	625
When accepted for active duty.....	639. 2	625
While in inactive duty status.....	639. 1	625
Time lost in nonpay status.....	637	625
Flying pay:		
Date from which accrues.....	307	311
Definitions.....	302	301
Aerial flights.....	302. 3	301
Army Air Forces.....	302. 5	302
Aviation accident.....	302. 4	301
Qualified aircraft observer.....	302. 2	301
Qualified aircraft pilot.....	302. 1	301
Discharge terminates flight orders.....	311	311
During transfer.....	309	311
Flight Certificate and Schedule.....	306	308
Attached to voucher.....	306. 2	308
Flight order or reference thereto to accompany certificate.....	306. 4	308
Forms prescribed.....	306. 1	308
Voucher number to be shown.....	306. 3	308
Flight requirements.....	304	302
Accumulation of flying time.....	304. 9	307
Definition of 3-month period.....	304. 4	304
Flight requirements for particular period.....	304. 8	307
Fractions of calendar month.....	304. 6	306
Fractions of two consecutive calendar months.....	304. 7	307
One month.....	304. 1	302
Six-month period in which flights may be made up.....	304. 5	306
Three months.....	304. 3	303
Two months.....	304. 2	303
Flying duty under two separate commands.....	310	311
General provisions.....	301	301
Pay upon which computed.....	305	308
Qualifications for flying duty.....	303	302
Suspension from flying duty:		
Aviation accident.....	312. 3	314
Sickness or injury not due to aviation accident.....	312. 2	313
Unfitness not due to aviation accident.....	312. 1	312
When requirements not met because of death.....	313	316
While on furlough.....	308	311

ENLISTED MEN'S PAY AND ALLOWANCES

Grades and pay:	Paragraph	Page
Enlisted men.....	106	103
Navy enlisted men.....	128. 1	124
Women's Army Auxiliary Corps enrollees.....	204	201
Pay:		
Absence from duty affecting pay:		
Absence due to injury, result of misconduct.....	115	110
Definition of word "pay".....	114. 3	110
General provisions.....	114. 1	110
Misconduct.....	114. 2	110
Personal expense money in lieu of pay forfeited.....	117	114
Right to pay upon return to military control.....	118	114
While prisoner of war, interned in neutral country or reported missing.....	116	113
Additional pay:		
Distinguished-service awards.....	123	121
Flying pay (<i>see also</i> Flying pay).....	120	118
Foreign service.....	122. 2	119
Parachutist pay.....	121	118
Certificate on parachutist.....	121. 3	119
Statutory provision.....	121. 1	118
While separated from his organization.....	121. 2	118
Sea duty.....	122. 3	120
Stenographic reporters.....	124	122
Authorization.....	105	103
Aviation cadets (<i>see also</i> Aviation cadets).....	202. 1	201
Casual payments.....	113. 4	109
Computation of time for pay.....	110	106
Calendar month.....	110. 1	106
February.....	110. 4	107
Service on 31st of month.....	110. 5	107
Several rules governing absences.....	110. 6	107
Special rules on absences without pay.....	110. 7	107
When service commences on intermediate date.....	110. 2	106
When service terminates on intermediate date.....	110. 3	107
Date from which pay accrues.....	107	104
Enlisted men of Enlisted Reserve Corps.....	107. 4	104
Enlisted men of National Guard.....	107. 3	104
Model remarks.....	107. 6	104
Regular Army Reserves called to active service.....	107. 2	104
Selective Service trainees.....	107. 5	104
Upon enlistment.....	107. 1	104
Date of promotion.....	108	106
Date of reduction (demotion).....	109	106
By sentence of court martial.....	109. 1	106
Desertion of private, first class.....	109. 2	106
On transfer.....	109. 3	106
Other cases.....	109. 4	106
Longevity.....	111	108
Service which may be counted.....	111. 2	108
Service which may not be counted.....	111. 3	108

INDEX

Pay—Continued.

	Paragraph	Page
Longevity—Continued.		
Statutory provisions.....	111. 1	108
Time lost not to be counted.....	111. 4	108
Monthly rates.....	106. 1	103
Saving clause.....	106. 2	103
Navy enlisted men:		
Appropriation chargeable.....	128. 3	124
Copies of vouchers and disposition.....	128. 4	124
Grades corresponding with Army.....	128. 1	124
Supporting evidence.....	128. 2	124
Voucher to indicate location of prior payments.....	128. 5	125
Partial payments.....	119	114
Payments.....	113	109
Cash payments, witnessing.....	113. 3	109
Casual payments.....	113. 4	109
Conditional partial payments.....	119. 1	114
Partial payments.....	119	114
Statutory partial payments.....	119. 2	115
When made.....	113. 1	109
When prohibited.....	113. 2	109
Personal expense money in lieu of pay forfeited.....	117	114
Data to be shown on voucher.....	117. 4	114
Definition of term "1 month".....	117. 2	114
Statutory provisions.....	117. 1	114
When period of 1 month requires forfeiture in excess thereof.....	117. 3	114
Retired enlisted men recalled to active duty.....	112	109
Right to pay upon return to military control.....	118	114
Pay reservations:		
Abstract of Class A pay reservation deductions.....	426	423
Disposition.....	426. 2	423
For oversea personnel.....	426. 4	424
Numbering.....	426. 3	424
Preparation.....	426. 1	423
Definition.....	425. 1	422
Notation on pay rolls.....	425. 2	423
Suspended when stoppages of pay excessive.....	425. 3	423
Separation from service:		
Accounts of deceased enlisted men.....	511	514
Action by disbursing officer.....	511. 1	514
Claim for arrears of pay.....	511. 3	515
Settlement.....	511. 2	515
Accounts of deserters.....	506	509
Discharged without removal of desertion charges.....	506. 4	510
Not returned to military control within 12 months.....	506. 5	510
Not sentenced to dishonorable discharge.....	506. 3	510
Preparation and disposition.....	506. 1	509
Returned to military control within 12 months.....	506. 2	509
Death gratuity.....	512	515
Beneficiaries entitled to.....	512. 4	516

ENLISTED MEN'S PAY AND ALLOWANCES

Separation from service—Continued.

	Paragraph	Page
Death gratuity—Continued.		
By whom paid.....	512. 7	517
Definition of "pay" for death gratuity.....	512. 5	516
Flight requirements not met when on flying status.....	512. 2	515
How payment is initiated.....	512. 6	516
Not payable when deceased absent without leave.....	512. 3	516
When payable.....	512. 1	515
Discharged for fraudulent enlistment.....	505	508
Preparation and disposition of account.....	505. 1	508
When final statement furnished.....	505. 2	508
Discharged from Women's Army Auxiliary Corps. (<i>See</i> Women's Army Auxiliary Corps.)		
Donation upon discharge.....	508-	512
On account of fraudulent enlistment.....	508. 2	513
To discharged prisoners.....	508. 1	513
Final payment.....	503	504
Date to which pay accrues.....	503. 3	504
Forms used.....	503. 1	504
Indorsement on certificate of separation from service.....	503. 5	505
Limited to items shown on final account.....	503. 4	504
Notification of separation.....	503. 2	504
Final statement:		
Loss.....	503. 7	505
Model remarks.....	503. 9	506
Transfer.....	503. 8	506
Forms to be filed with desertion, dishonorable discharge, and fraudulent accounts.....	509	513
Preparation.....	509. 2	513
Settlement for two periods of time.....	509. 3	514
Supporting forms.....	509. 1	513
Insane enlisted men, settlement of balance due.....	510	514
Mentally incompetent with no guardian.....	510. 2	514
When paid direct or to appointed guardian.....	510. 1	514
Reasons for separation.....	501	501
Repayment of soldiers' deposits.....	503. 6	505
Sentenced to dishonorable discharge.....	507	511
Accounting for net amount due.....	507. 3	511
Date to which pay accrues.....	503. 3	504
On account of desertion.....	507. 2	511
Pay upon honorable restoration to duty.....	507. 6	512
Preparation and disposition.....	507. 1	511
Repayment of deposits.....	507. 4	512
Settlement of accounts.....	502	502
Travel pay.....	504	506
Cause of discharge determines right to travel pay.....	504. 3	507
Disabled and furnished transportation in kind.....	504. 4	507
Distances involving sea travel.....	504. 5	507
Release to former status.....	504. 2	506
Upon discharge.....	504. 1	506

INDEX

Soldiers' deposits (<i>see also</i> Stoppages):	Paragraph	Page
Interest.....	127	123
Computation.....	127. 2	123
General.....	127. 1	123
Loss of deposit book.....	126	122
Navy enlisted men.....	129	125
Check drawn by disbursing officer.....	129. 2	125
Minimum amount acceptable.....	129. 1	125
Notation to be made in service record.....	129. 4	126
Repayment of deposits prohibited.....	129. 5	126
Report made each month by disbursing officer.....	129. 3	125
Repayment.....	503. 6	505
Statutory provisions.....	125	122
Stoppages:		
105th Article of War.....	402	401
Absent in hands of civil authorities.....	412	406
Charges not pressed by plaintiff.....	412. 5	407
Convicted while on furlough.....	412. 8	407
Detained as witness.....	412. 6	407
Detention due to misconduct.....	412. 9	407
Jury failing to agree.....	412. 7	407
Offense prior to enlistment.....	412. 11	407
On bail and trial postponed.....	412. 4	406
Released because of reparation.....	412. 10	407
Released pending final disposition.....	412. 3	406
Released without trial or tried and acquitted.....	412. 2	406
Status before arrest not altered by acquittal.....	412. 1	406
Collection of overpayments.....	414	408
Notification of collection.....	414. 3	408
When no longer in service.....	414. 2	408
When still in service.....	414. 1	408
Conviction by civil court.....	413	408
Contempt of court.....	413. 3	408
General.....	413. 1	408
Released under bond pending disposition.....	413. 2	408
While on furlough.....	412. 8	407
Withdrawn from service by civil authorities.....	413. 5	408
Courts martial forfeitures.....	416	411
Change in grade not to affect forfeiture.....	416. 5	412
Concurrent forfeitures.....	416. 7	413
Disposition of collections.....	416. 8	413
Effect of mitigation of court martial sentence.....	416. 9	414
Effective date.....	416. 6	412
Forfeiture of pay while sick not in line of duty.....	416. 12	416
General provisions.....	416. 1	411
Legal limit.....	416. 2	411
Remission.....	416. 10	414
Suspension.....	416. 11	416
What constitutes pay in collecting forfeitures.....	416. 4	412
What constitutes pay in imposing forfeitures.....	416. 3	412

ENLISTED MEN'S PAY AND ALLOWANCES

Stoppages—Continued.	Paragraph	Page
Deduction for United States Soldiers' Home.....	405	402
Adjustment of overcollection.....	405. 7	403
Fractions of month.....	405. 3	402
Notation on pay rolls.....	405. 6	402
Precedence over other stoppages.....	405. 5	402
Rate of pay not affected.....	405. 4	402
To whom applicable.....	405. 1	402
To whom not applicable.....	405. 2	402
Deposits:		
Forfeited by desertion.....	407	403
Not forfeited by fraudulent enlistment.....	408. 2	404
Not forfeited by sentence of court martial.....	408. 1	404
Detained pay.....	417	416
Method of stating on final account.....	417. 4	417
Payment.....	417. 3	417
Remission.....	417. 2	417
Treatment of collection.....	417. 1	416
Forfeitures by desertion.....	415	409
Accounting for forfeitures.....	415. 2	410
Charge of desertion set aside.....	415. 6	411
Deposits and interest not liable for debts.....	406	403
Desertion admitted and restored to duty without trial.....	415. 5	411
General provisions.....	415. 1	409
Unsatisfied indebtedness to be carried forward.....	415. 4	410
General provisions.....	401	401
Indebtedness to United States instrumentalities and other agencies.....	404	401
Federal Prison Industries, Inc.....	404. 3	402
Not to be incurred within the United States.....	404. 1	401
When outside the United States.....	404. 2	401
Maximum amount of indebtedness collectible.....	403	401
Pay during unauthorized absences.....	411	405
Method of treating deduction on pay rolls.....	411. 2	405
When applicable.....	411. 1	405
Precedence of stoppages and deductions.....	418	417
Court martial.....	418. 3	418
Reimbursement to individuals and agencies.....	418. 2	418
Reimbursement to the United States.....	418. 1	417
Recoupment of various charges incurred.....	410	404
Charges for commutation of rations, telegrams, etc.....	410. 3	405
Charges for lodgings.....	410. 4	405
Charges for transportation.....	410. 2	405
Overpayments.....	410. 1	404
Reward or expenses for apprehension of deserters or those absent without leave.....	409	404
Deserters or escaped military prisoners.....	409. 1	404
Expenses of return of men absent without leave.....	409. 2	404
Use of credit to offset indebtedness.....	406	403
Pay and allowances.....	406. 1	403

INDEX

Stoppages—Continued.

Use of credit to offset indebtedness—Continued.

	Paragraph	Page
Soldiers' deposit and interest not liable.....	406. 2	403
Travel pay not liable.....	406. 2	403

Travel allowances:

Aviation cadets.....	624	619
Other than by air.....	624. 1	619
Travel by air.....	624. 2	619
Enlisted Reserve Corps.....	626. 2	620

Per diem:

Computation of time.....	623	618
Change from per diem to station allowance.....	603. 2	604
Lapsed time less than 24 hours.....	623. 2	618
Lapsed time over 24 hours.....	623. 1	618
Quarters and subsistence furnished without charge.....	623. 4	619
Short temporary absences.....	623. 3	618
For travel by air.....	622	617
In connection with maneuvers.....	622. 2	617
Maximum rate.....	622. 1	617
When quarters and subsistence available.....	622. 3	617
Where sufficient quarters and/or messing facilities not available.....	622. 4	618
In lieu of subsistence.....	621	617
Definition of "subsistence".....	621. 1	617
When not to be prescribed.....	621. 3	617
When payable.....	621. 2	617

Privately owned conveyance.....	627	620
Highway travel.....	627. 1	620
Rail travel.....	627. 3	620
Speedometer readings.....	627. 2	620
Travel authorized, or approved after performance.....	627. 4	621
Travel performed in other than own conveyance.....	627. 5	621
When government-owned transportation available.....	627. 6	621

Quarters and rations.....	614	612
By whom authorized.....	614. 2	613
Computation, rules.....	615. 1	613
Table for 24-hour clock.....	615. 3	615
When dual quarters allowances not authorized.....	615. 2	613
Liquid coffee money.....	620	617
Meal tickets in lieu of travel rations.....	618	616
When issued.....	618. 1	616
When not issued.....	618. 2	616
Period for which paid.....	617	615
After travel performed.....	617. 2	615
Correction of overpayment and short payment.....	617. 3	615
Rates.....	614. 1	612
Reports of payments chargeable to enlisted men.....	619	616
Absent without leave.....	619. 2	616
When on furlough or detained en route.....	619. 1	616
When returned under guard.....	619. 3	616
When ration allowance not payable.....	616	615

ENLISTED MEN'S PAY AND ALLOWANCES

Travel allowances—Continued.

	Paragraph	Page
Regular Army Reserve.....	626. 1	619
Vouchers and subvouchers.....	628	621
Indorsements by disbursing officer.....	628. 3	622
Monetary allowance for transportation of dependents.....	628. 7	623
Orders indorsed by organization commander.....	628. 2	621
Quarters and ration allowances while traveling.....	628. 1	621
Pay roll for group travel.....	628. 5	622
Per diem allowance.....	628. 4	622
Travel performed at personal expense.....	628. 6	623
Women's Army Auxiliary Corps enrollees.....	625	619
Officer candidates.....	625. 1	619
Other enrollees.....	625. 2	619

Vouchers:

"Allotments" column.....	422, 702. 1	422, 701
Allowances:		
Quarters and rations.....	612. 1-612. 3	610
Travel.....	628. 1-628. 7	621
Amount of stoppage and Soldiers' Home deduction column.....	612. 1-612. 3, 702. 3	610, 702
Analysis of collections.....	702. 5	702
Authorized abbreviations.....	701. 3	701
"Balance paid" column.....	702. 4	702
Briefing.....	702. 7	702
Certificate of compliance with restrictive statutory provisions.....	701. 5	701
Certificates required before and after payments.....	702. 9	704
Date of certificate.....	701. 2	701
Notation of Class A pay reservation.....	425. 2	423
Payments while on furlough.....	701. 4	701
Supporting papers.....	702. 8	704
"Total amount due" column.....	702. 2	702
Totals, how treated.....	702. 6	702
When records destroyed.....	701. 6	701

Women's Army Auxiliary Corps enrollees:

Computation of pay.....	205	202
Discharge.....	513	517
Convenience of the Government.....	513. 1	517
Other than convenience of the Government.....	513. 2	517
Pay upon separation.....	513. 3	517
Travel pay upon discharge.....	513. 4	518
Dual compensation.....	207	202
Grades with relative rank and pay.....	204	201
Pay upon separation from service.....	208. 1, 208. 2	203, 203
Pay while undergoing medical and hospital treatment.....	206	202
Travel allowances.....	625. 1, 625. 2	619, 619

[A. G. 062.11 (1-30-43).]

INDEX

BY ORDER OF THE SECRETARY OF WAR:

G. C. MARSHALL,
Chief of Staff.

OFFICIAL:

J. A. ULIO,
Major General,
The Adjutant General.

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